

KIRKLAND & ELLIS LLP

KIRKLAND & ELLIS INTERNATIONAL LLP

Joshua A. Sussberg, P.C. (admitted *pro hac vice*)

Emily E. Geier, P.C. (admitted *pro hac vice*)

Derek I. Hunter (admitted *pro hac vice*)

601 Lexington Avenue

New York, New York 10022

Telephone: (212) 446-4800

Facsimile: (212) 446-4900

joshua.sussberg@kirkland.com

emily.geier@kirkland.com

derek.hunter@kirkland.com

COLE SCHOTZ P.C.

Michael D. Sirota, Esq.

Warren A. Usatine, Esq.

Felice R. Yudkin, Esq.

Court Plaza North, 25 Main Street

Hackensack, New Jersey 07601

Telephone: (201) 489-3000

msirota@coleschotz.com

wusatine@coleschotz.com

fyudkin@coleschotz.com

*Proposed Co-Counsel for Debtors and
Debtors in Possession*

**UNITED STATES BANKRUPTCY COURT
DISTRICT OF NEW JERSEY**

In re:

BED BATH & BEYOND INC., *et al.*,

Debtors.¹

Chapter 11

Case No. 23-13359 (VFP)

(Jointly Administered)

**NOTICE OF HEARING
ON DEBTORS' APPLICATION FOR ENTRY
OF AN ORDER AUTHORIZING THE (I) RETENTION OF
AP SERVICES, LLC, (II) DESIGNATION OF HOLLY F. ETLIN
AS CHIEF RESTRUCTURING OFFICER AND CHIEF FINANCIAL OFFICER
EFFECTIVE AS OF THE PETITION DATE, AND (III) GRANTING RELATED RELIEF**

¹ The last four digits of Debtor Bed Bath & Beyond Inc.'s tax identification number are 0488. A complete list of the Debtors in these Chapter 11 Cases and each such Debtor's tax identification number may be obtained on the website of the Debtors' claims and noticing agent at <https://restructuring.ra.kroll.com/bbby>. The location of Debtor Bed Bath & Beyond Inc.'s principal place of business and the Debtors' service address in these chapter 11 cases is 650 Liberty Avenue, Union, New Jersey 07083.

PLEASE TAKE NOTICE that a hearing on the *Debtors' Application for Entry of an Order Authorizing the (I) Retention of AP Services, LLC, (II) Designation of Holly F. Etlin as Chief Restructuring Office and Chief Financial Officer Effective as of the Petition Date, and (III) Granting Related Relief* (the "Application") will be held on **June 13, 2023 at 2:00 p.m. (prevailing Eastern Time)** or as soon thereafter as counsel may be heard (the "Hearing") before the Honorable Judge Vincent F. Papalia, United States Bankruptcy Judge, in Courtroom 3B of the United States Bankruptcy Court for the District of New Jersey (the "Bankruptcy Court"), 50 Walnut Street, Newark, New Jersey 07102.

PLEASE TAKE FURTHER NOTICE that the Application sets forth the relevant factual bases upon which the relief requested should be granted. A proposed Order granting the relief requested in the Application is also submitted herewith.

PLEASE TAKE FURTHER NOTICE that objections, if any, to the relief requested in the Application shall: (a) be in writing; (b) state with particularity the basis of the objection; and (c) be filed with the Clerk of the United States Bankruptcy Court electronically by attorneys who regularly practice before the Bankruptcy Court in accordance with the General Order Regarding Electronic Means for Filing, Signing, and Verification of Documents dated March 27, 2002 (the "General Order") and the Commentary Supplementing Administrative Procedures dated as of March 2004 (the "Supplemental Commentary") (the General Order, the Supplemental Commentary and the User's Manual for the Electronic Case Filing System can be found at www.njb.uscourts.gov, the official website for the Bankruptcy Court) and, by all other parties-in-interest, on CD-ROM in Portable Document Format (PDF), and shall be served in accordance with the General Order and the Supplemental Commentary, so as to be received on or before **June 6, 2023 at 5:00 p.m. (prevailing Eastern Time)**.

PLEASE TAKE FURTHER NOTICE that only those responses or objections that are timely filed, served, and received will be considered at the Hearing. Failure to file a timely objection may result in entry of a final order granting the Application as requested by the Debtors.

PLEASE TAKE FURTHER NOTICE that unless objections are timely filed and served, the Application shall be decided on the papers in accordance with D.N.J. LBR 9013-3(d) and the relief requested may be granted without further notice or hearing.

PLEASE TAKE FURTHER NOTICE that copies of all documents filed in these chapter 11 cases may be obtained free of charge by visiting the website of Kroll Restructuring Administration LLC at <https://restructuring.ra.kroll.com/bbby>. You may also obtain copies of any pleadings by visiting the Court's website at <https://www.njb.uscourts.gov> in accordance with the procedures and fees set forth therein.

Dated: May 15, 2023

/s/ Michael D. Sirota

COLE SCHOTZ P.C.

Michael D. Sirota, Esq.

Warren A. Usatine, Esq.

Felice R. Yudkin, Esq.

Court Plaza North, 25 Main Street

Hackensack, New Jersey 07601

Telephone: (201) 489-3000

Email: msirota@coleschotz.com

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Debtors.²

Chapter 11

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OF AN ORDER AUTHORIZING THE (I) RETENTION OF
AP SERVICES, LLC, (II) DESIGNATION OF HOLLY F. ETLIN
AS CHIEF RESTRUCTURING OFFICER AND CHIEF FINANCIAL OFFICER
EFFECTIVE AS OF THE PETITION DATE, AND (III) GRANTING RELATED RELIEF**

² The last four digits of Debtor Bed Bath & Beyond Inc.'s tax identification number are 0488. A complete list of the Debtors in these Chapter 11 Cases and each such Debtor's tax identification number may be obtained on the website of the Debtors' claims and noticing agent at <https://restructuring.ra.kroll.com/bbby>. The location of Debtor Bed Bath & Beyond Inc.'s principal place of business and the Debtors' service address in these Chapter 11 Cases is 650 Liberty Avenue, Union, New Jersey 07083.

TO: THE HONORABLE UNITED STATES BANKRUPTCY JUDGE:

The above-captioned debtors and debtors in possession (collectively, the “Debtors”) respectfully state the following in support of this application (the “Application”):

Relief Requested³

1. The Debtors seek entry of an order, substantially in the form attached hereto as **Exhibit A** (the “Order”): authorizing the Debtors to (a) retain and employ AP Services, LLC (“APS”) and (b) designate Holly F. Etlin as Chief Restructuring Officer (“CRO”) and Chief Financial Officer (“CFO”) pursuant to the terms of the engagement letter by and among the Debtors and APS, dated as of April 21, 2023 (the “Engagement Letter”), a copy of which is attached hereto as **Exhibit 1** to **Exhibit A**, in each instance effective as of the Petition Date (as defined herein), and (c) granting related relief. In support of the Application, the Debtors submit the *Declaration of Holly F. Etlin in Support of Debtors’ Application for Entry of an Order Authorizing the (I) Retention of AP Services, LLC, (II) Designation of Holly F. Etlin as Chief Restructuring Officer and Chief Financial Officer Effective as of the Petition Date, and (III) Granting Related Relief* (the “Etlin Declaration”), attached hereto as **Exhibit B**.

Jurisdiction and Venue

2. The United States Bankruptcy Court for the District of New Jersey (the “Court”) has jurisdiction over this matter pursuant to 28 U.S.C. §§ 157 and 1334 and the *Standing Order of Reference to the Bankruptcy Court Under Title 11*, entered July 23, 1984, and amended on September 18, 2012 (Simandle, C.J.). The Debtors confirm their consent to the Court entering a

³ Capitalized terms used but not otherwise defined in this Application shall have the meanings ascribed to them in the *Declaration of Holly Etlin, Chief Restructuring Officer of Bed Bath & Beyond Inc., in Support of the Debtors’ Chapter 11 Petitions and First Day Motions* (the “First Day Declaration”) [Docket No. 10]. A detailed description of the Debtors, their businesses, and the facts and circumstances supporting the Debtors’ Chapter 11 Cases is set forth in greater detail in the First Day Declaration and is incorporated by reference herein.

final order in connection with this Application to the extent that it is later determined that the Court, absent consent of the parties, cannot enter final orders or judgments in connection herewith consistent with Article III of the United States Constitution.

3. Venue is proper pursuant to 28 U.S.C. §§ 1408 and 1409.

4. The bases for the relief requested herein are sections 105 and 363(a) of title 11 of the United States Code (the “Bankruptcy Code”), rules 2016 of the Federal Rules of Bankruptcy Procedure (the “Bankruptcy Rules”), and rules 2014-1 and 2016-1 of the Local Bankruptcy Rules for the District of New Jersey (the “Local Rules”).

Background

5. The Debtors are the largest home goods retailer in the United States, offering everything from bed linens to cookware to home organization, baby care, and more. In addition to their e-commerce website, the Debtors offer merchandise through their Bed Bath & Beyond stores and their buybuy BABY stores with locations across North America. Headquartered in Union, New Jersey, Bed Bath & Beyond, Inc. is a publicly traded company that currently employs approximately 14,000 non-seasonal employees.

6. The Debtors commenced these chapter 11 cases (these “Chapter 11 Cases”) to implement a timely and efficient process to maximize the value of the Debtors’ estates for the benefit of all stakeholders. Through these cases, the Debtors will immediately commence an orderly and value-maximizing wind down of their business, while marketing a sale of all or part of their business on a timeline consented to by their prepetition and DIP lenders.

7. On April 23, 2023 (the “Petition Date”), each Debtor filed a voluntary petition for relief under chapter 11 of the Bankruptcy Code. The Debtors are operating their businesses and managing their property as debtors in possession pursuant to sections 1107(a) and 1108 of the Bankruptcy Code. On April 24, 2023, the Court entered an order authorizing the procedural

consolidation and joint administration of these Chapter 11 Cases pursuant to Bankruptcy Rule 1015(b) [Docket No. 75]. On May 5, 2023, the United States Trustee for the District of New Jersey (the “U.S. Trustee”) appointed an official committee of unsecured creditors pursuant to section 1102 of the Bankruptcy Code (the “Committee”) [Docket No. 218]. No request for the appointment of a trustee or examiner has been made in these Chapter 11 Cases.

APS’s Qualifications

8. APS, an affiliate of AlixPartners, LLP (“AlixPartners”), is an internationally recognized restructuring and turnaround firm with substantial experience in providing interim management and financial advisory services and has an excellent reputation for its work in large and complex chapter 11 cases on behalf of debtors and creditors throughout the United States.

9. APS’s professionals have provided strategic advice to debtors, creditors, bondholders, investors, and other entities in numerous chapter 11 cases. Since its inception in 1981, APS, AlixPartners, its subsidiary affiliates, and its predecessor entities have provided restructuring or crisis management services in numerous large cases in this district and others. *See, e.g., In re Avaya Inc.*, No. 23-90088 (DRJ) (Bankr. S.D. Tex. Mar. 22, 2023); *In re Party City Holdco Inc.*, No. 23-90005 (DRJ) (Bankr. S.D. Tex. Feb. 21, 2023); *In re Cineworld Group plc*, No. 22-90168 (MI) (Bankr. S.D. Tex. Oct. 28, 2022); *In re Aearo Techs. LLC*, No. 22-02890 (JJG) (Bankr. S.D. Ind. Oct. 13, 2022); *In re Enjoy Tech., Inc.*, No. 22-10580 (JKS) (Bankr. D. Del. Aug. 2, 2022); *In re Salem Harbor Power Development LP (f/k/a Footprint Power Salem Harbor LP)*, No. 22-10239 (MFW) (Bankr. D. Del. Apr. 19, 2022); *In re Nine Point Energy, LLC*, No. 21-0570 (MFW) (Bankr. D. Del. Apr. 20, 2021); *In re Tailored Brands, Inc.*, No. 20-33900 (MI) (Bankr. S.D. Tex. Oct. 6, 2020); *In re NPC Int’l, Inc.*, No. 20-33353 (DRJ) (Bankr. S.D. Tex. Aug. 14, 2020); *In re McDermott Int’l Inc.*, No. 20-30336 (DRJ) (Bankr. S.D. Tex. May 20, 2020); *In re VIP Cinema Holdings*, No. 20-10345 (MRW) (Bankr. D. Del. Mar 23, 2020); *In re Southland*

Royalty Co., LLC, No. 20-10158 (KBO) (Bankr. D. Del. Feb. 27, 2020); *In re Borden Dairy Co.*, No. 20-20010 (CSS) (Bankr. D. Del. Feb. 24, 2020); *In re Aegerion Pharms., Inc.*, No. 19-11632 (MG) (Bankr. S.D.N.Y. June 27, 2019); *In re Sungard Availability Capital Servs.*, No. 19-22915 (RDD) (Bankr. S.D.N.Y. June 25, 2019); *In re Blackhawk Mining LLC*, No. 19-11595 (LSS) (Bankr. D. Del. Aug. 9, 2019); *In re FTD Cos., Inc.*, No. 19-11240 (LSS) (Bankr. D. Del. July 2, 2019); *In re CTI Foods, LLC*, No. 19-10497 (CSS) (Bankr. D. Del. Apr. 8, 2019); *In re Aceto Corp., et al.*, No. 19-13448 (VFP) (Bankr. N.J. Mar. 14, 2019); *In re Welded Constr., L.P.*, No. 18-12378 (KG) (Bankr. D. Del. Nov. 12, 2018); *In re Heritage Home Grp., LLC*, No. 18-11736 (KG) (Bankr. D. Del. Jul. 29, 2018); *In re Video Equip. Rental*, No. 18-10834 (KG) (Bankr. D. Del. May 22, 2018); *In re HCR Manorcare, Inc.*, No. 18-10467 (KG) (Bankr. D. Del. Mar 16, 2018).

10. In addition to APS's experience and reputation for providing restructuring services in chapter 11 cases, APS performed significant prepetition work for the Debtors. As a result, APS has acquired significant knowledge of the Debtors and their businesses, and familiarity with the Debtors' financial affairs, debt structure, operations, and related matters. Likewise, in providing prepetition services to the Debtors, APS's professionals have worked closely with the Debtors' management and their other advisors. As a result, APS has experience, expertise, and specifically relevant knowledge regarding the Debtors that will assist it in providing effective and efficient services in these Chapter 11 Cases. The Debtors submit that the designation of Holly F. Etlin as CRO and CFO, and the retention of APS on the terms and conditions set forth herein, is necessary and appropriate, in the best interest of the Debtors, their estates, and all parties in interest, and should be granted in all respects.

11. Ms. Etlin, a Partner and Managing Director of AlixPartners, and authorized representative of APS, is currently acting as the CRO and CFO for the Debtors. Ms. Etlin has more than 30 years of experience in providing turnaround services for companies in the retail industry and has been frequently appointed to interim officer roles such as CEO, CFO, and chief restructuring officer. She is admitted to the American College of Bankruptcy and the International Insolvency Institute and is a Certified Turnaround Professional. Ms. Etlin has been employed by AlixPartners since 2007 and has personally led notable, publicly disclosed restructuring assignments that include Tailored Brands, Inc., BCBG Max Azria Group, LLC, The Bon-Ton Stores, Inc., Pier 1 Imports, Inc., Borders Group, Inc., The Gymboree Corporation, Winn-Dixie, and New Century Financial Corp.

12. If the Application is approved, the individuals working on this matter (the “APS Personnel”), all with substantial expertise in the areas discussed above, will continue to provide necessary services to the Debtors under an order approving this Application. The APS Personnel will work closely with the Debtors’ management and professionals throughout the reorganization process. By virtue of the expertise of its restructuring personnel and the significant work that APS has performed for the Debtors prior to the Petition Date, APS is well-qualified to provide services to and represent the Debtors’ interests in these Chapter 11 Cases.

Services to be Provided

13. Prior to the Petition Date, the Debtors and APS entered into the Engagement Letter, which governs the relationship between them. The terms and conditions of the Engagement Letter were negotiated between the Debtors and APS and reflect the parties’ mutual agreement as to the substantial efforts that will be required under this engagement.

14. Generally, the CRO, CFO, and APS shall perform activities and services to assist the Debtors throughout these Chapter 11 Cases. Working collaboratively with the senior

management team, the Board of Directors and other of the Debtors' professionals, Ms. Etlin and the APS Personnel will assist the Debtors in evaluating and implementing strategic and tactical options through the restructuring process. In addition to the ordinary course duties of a CRO and CFO, Ms. Etlin and the APS Personnel may provide the following services:⁴

- Prepare budgets and 13-week cash forecasts and evaluate variances thereto, as required by the Debtors' lenders.
- Communicate with, and meet information needs of, the Debtors' various constituencies, including potential exit lenders.
- Strengthen the Debtors' core competencies in finance organization, particularly cash management, planning, general accounting, and financial reporting information management.
- Develop the Debtors' revised business plan, and such other related forecasts as may be required by the Debtors' lenders in connection with negotiations or by the Debtors for other corporate purposes.
- Develop a short-term operating plan designed to minimize cash requirements while maintaining the efficiency of operations, sustaining vendor relationships, and minimizing the impact on the Debtors' customer base.
- Design, negotiate, and implement a restructuring strategy designed to maximize enterprise value, taking into account the unique interests of key constituencies.
- Prepare for and file a bankruptcy petition, coordinating and providing administrative support for the proceeding and developing the Debtors' plan of reorganization or other appropriate case resolution, if necessary.
- In connection with these Chapter 11 Cases, prepare (i) a disclosure statement and plan of reorganization, (ii) a liquidation analysis, (iii) statements of financial affairs and schedules of assets and liabilities, (iv) a potential preference analysis, (v) a claims analysis, and (vi) monthly operating reports and other regular reporting required by the Court.
- Manage the "working group" professionals who are assisting the Debtors in the reorganization process or who are working for the Debtors' various stakeholders to

⁴ The summary provided herein is for illustrative purposes only and is subject to the Engagement Letter in all respects. In the event of any inconsistency between the services as set forth herein and the Engagement Letter, the Engagement Letter will control.

improve coordination of their effort and individual work product to be consistent with the Debtors' overall restructuring goals.

- Create and communicate materials for diligence purposes and manage the flow of information to potential acquirers in connection with a potential sale of the Debtors' assets.
- Have direct reporting of all FP&A, Procurement, and Treasury personnel.
- Establish and operate weekly (direct) operational 13-week cash flow forecasting process and deliver weekly forecast reports to management in an agreed form.
- Lead negotiations with the Debtors' vendors and suppliers about ensuring products continue to be shipped to the Debtors and services continue to be performed, on terms and conditions favorable to the Debtors.
- Identify both structural (vs one-time) and / or near-term tactical cost and effectiveness improvement opportunities (including cost and time to achieve) as well as ways to accelerate existing initiatives.
- Advise on prioritization of key operational improvements to increase effectiveness, efficiency, and control and reduce risk, and the operational metrics and KPIs associated with the realization thereof.
- Work synergistically and in collaboration with both management and the Debtors' third-party advisers.
- Lead the Finance and Accounting departments consistent with the practices and requirements of a chief financial officer of a publicly traded company.
- Undertake detailed planning and lead / support rapid execution/implementation of key changes, and manage the initiative pipeline and ongoing reporting, including, among other things, enhance the FP&A department to better provide business analysis and forecasting.
- Identify the need and provide (or assist in the sourcing and hiring of) necessary support for longer term performance improvement opportunities in support of line management (as agreed), including, among other things, payment processing, cash management and financial close process, and related reporting.
- Provide weekly financial and other reports, both verbal and written, to the Board of Directors.
- Provide financial and other reports (as needed and required as well as requested) to the Board of Directors and third parties, including the Debtors' lenders.

- Manage and be responsible for the Debtors' reporting obligations.
- Assist with such other matters as may be requested by the Debtors and are mutually agreeable.

No Duplication of Services

15. APS understands that the Debtors may retain additional professionals during the term of its engagement and will work cooperatively with such professionals to integrate any respective work conducted by the professionals on behalf of the Debtors. The services provided by APS will complement, and not duplicate, the services to be rendered by other professional retained in these Chapter 11 Cases.

Fee and Expense Structure

16. APS's decision to accept this engagement is conditioned upon its ability to be retained in accordance with its customary terms and conditions of employment, compensated for its services, and reimbursed for the out-of-pocket expenses it incurs in accordance with its customary billing practices, as set forth in Schedule 1 of the Engagement Letter (the "Fee and Expense Structure").

17. Fees for services provided by Holly Etlin, the Debtors' CRO and CFO, shall be billed at \$70,000.00 weekly. APS's other fees will be based on the hours spent by the APS Personnel at APS's current standard hourly rates, subject to periodic adjustments, which are as follows:

Title	Hourly Rate
Holly Etlin, CRO and CFO	\$70,000 weekly fixed fee
Managing Director	\$1,140 – \$1,400
Partner	\$1,115

Director	\$880 – \$1,070
Senior Vice President	\$735 – \$860
Vice President	\$585 – \$725
Consultant	\$215 – \$565
Paraprofessional	\$360-380

18. APS generally reviews and revises its billing rates semi-annually. Changes in applicable hourly rates will be noted on the invoices for the first time period in which the revised rates become effective.

19. APS often works for compensation that includes hourly-based fees and performance-based, contingent-incentive compensation earned upon achieving meaningful results. In these Chapter 11 Cases, APS has agreed to contingent-incentive compensation as set forth below.

20. In accordance with the Engagement Letter, APS and the Debtors have agreed that APS shall earn, subject to Court approval, a Completion Fee (as defined in the Engagement Letter) based on the timing from the filing of a chapter 11 petition to confirmation of a chapter 11 plan. More specifically, APS shall earn a completion fee of \$750,000 upon the earliest to occur of any of the following: (i) confirmation of a Chapter 11 Plan, (ii) a sale of all or substantially all of the Company's assets under section 363 of the Bankruptcy Code or otherwise, (iii) the consummation of any material recapitalization or debt restructuring of the Company, or (iv) consummation of one or more transactions, in any form, that effectively transfers a significant portion of the business as a going concern to another entity or entities or that results in a change in structure of the Board. The Completion Fee shall be due and payable immediately when the success objective or objectives determined as described above have been achieved.

21. To the extent the Debtors request services related to electronic discovery and data collection, certain monthly hosting fees and consulting fees will apply.

22. To the extent APS requires services of its international divisions or personnel from specialized practices, the standard hourly rates for that international division or specialized practice will apply.

23. To the extent APS uses the services of independent contractors (the “Contractors”) in these Chapter 11 Cases, APS shall: (a) pass through the cost of such Contractors to the Debtors at the same rate that APS pays the Contractors; (b) seek reimbursement for actual costs only; (c) ensure that the Contractors are subject to the same conflict checks as required for APS; and (d) file with the Court such disclosures required by Bankruptcy Rule 2014.

24. In addition to compensation for services rendered by APS Personnel, APS will seek reimbursement for reasonable and necessary expenses incurred in connection with these Chapter 11 Cases, including, but not limited to, transportation costs, lodging, and meals.

25. APS will submit monthly invoices to the Debtors, and the Debtors request authority to pay, in the ordinary course of business, all reasonable amounts invoiced by APS for fees and expenses.

26. Upon approval of the relief requested, APS will not be employed as a professional under section 327 of the Bankruptcy Code, and it will not submit fee applications pursuant to sections 330 and 331 of the Bankruptcy Code. APS will, however, file with the Court, and provide reports of compensation earned and expenses incurred on a monthly basis (“Compensation Reports”) to: (a) the Office of the United States Trustee for the District of New Jersey (the “U.S. Trustee”); (b) proposed counsel to the official committee of unsecured creditors; and (c) counsel to any statutory committee appointed in these Chapter 11 Cases (the “Notice

Parties”). Such reports shall summarize the services provided and identify the compensation earned and expenses incurred by APS Personnel. The Notice Parties shall have ten days after the date each Compensation Report is served upon them to object, and the related compensation and expenses will be subject to Court review in the event an objection is filed.

27. APS may from time to time add or remove staff, and APS will file staffing reports that will reflect the APS Personnel that provided services on a monthly basis (“Staffing Reports”). APS will submit Staffing Reports within 30 days of the end of each month. Staffing Reports will include the names of all full- and part-time APS Personnel involved in these Chapter 11 Cases and each individual’s hourly billing rate. The Notice Parties shall have ten days after the date each Staffing Report is served upon them to object. The Staffing Reports and APS’s staffing decisions will be subject to review by the Court in the event an objection is filed.

28. APS and affiliates received a retainer in the amount of \$1,000,000 from the Debtors (the “Retainer”). According to APS’s books and records, during the 90-day period prior to the Petition Date, the Debtors paid APS and affiliates \$8,141,072.15 in the aggregate for professional services performed and expenses incurred, including advanced payments and \$500,000 of the Retainer.

29. Any balance of the Retainer will constitute an evergreen retainer as security for post-petition services and expenses. An evergreen retainer is appropriate in these Chapter 11 Cases. First, evergreen retainer agreements reflect normal business terms in the marketplace. *See In re Insilco Techs., Inc.*, 291 B.R. 628, 634 (Bankr. D. Del. 2003) (“[I]t is not disputed that the taking of evergreen retainers is a practice now common in the marketplace [T]he practice in this district has been engaged in since at least the early 1990’s”). Second, APS and the Debtors are sophisticated business entities that have negotiated the Retainer at arm’s length.

As such, the Debtors respectfully request that approval of the proposed evergreen retainer is warranted.

30. Due to the ordinary course and unavoidable reconciliation of fees and submission of expenses immediately prior, and subsequent to, the Petition Date, APS may have incurred fees and reimbursable expenses related to the prepetition period which remain unpaid. Approval is sought from the Court for APS to apply the Retainer and advanced payments to these unpaid amounts. Upon entry of an order approving the relief requested herein, APS will apply the Retainer and advanced payments to the unpaid amounts, and the Debtors will not owe APS any sums for prepetition services.

31. The Fee and Expense Structure is consistent with and typical of compensation arrangements entered into by APS and other comparable firms that render similar services. The Debtors believe that the Fee and Expense Structure is reasonable, market-based, and designed to compensate APS fairly for its work and to cover fixed and routine overhead expenses.

APS's Disinterestedness

32. To the best of the Debtors' knowledge and except to the extent disclosed herein and in the Etlin Declaration, APS: (a) has no connection with the Debtors, their creditors, or other parties in interest, or the attorneys or accountants of the foregoing, or U.S. Trustee or any person employed in the Office of the U.S. Trustee and (b) does not hold any interest adverse to the Debtors' estates.

33. Although the Debtors respectfully submit that the retention of APS is not governed by section 327 of the Bankruptcy Code, the Etlin Declaration discloses certain connections with creditors, equity security holders, and other parties-in-interest in these Chapter 11 Cases. APS does not believe that any of these connections represent an interest materially adverse to the Debtors' estates or otherwise create a conflict of interest regarding the Debtors or these Chapter 11

Cases. Thereby, the Debtors submit that APS is a “disinterested person” as that term is defined by section 101(14) of the Bankruptcy Code.

34. In the event that APS learns of additional connections not reflected in the Etlin Declaration, APS will use reasonable efforts to promptly file a supplemental declaration.

Indemnification

35. The Debtors are permitted to indemnify those persons serving as executive officers on the same terms as provided to the Debtors' other officers and directors under the corporate bylaws and applicable state law, along with insurance coverage under the Debtors' D&O policy. The indemnification provisions described in this Application supersede and replace any provision of the Engagement Letter related to the indemnification of APS, AlixPartners, or any other related person or entity, including, but not limited to, the applicable provisions of Section 7 of the General Terms and Conditions of the Engagement Letter.

Basis for Relief

36. The Debtors seek to employ and retain APS and appoint Ms. Etlin as CRO and CFO pursuant to sections 105 and 363 of the Bankruptcy Code, effective as of the Petition Date. Section 363(b) of the Bankruptcy Code permits a bankruptcy court, after notice and a hearing, to authorize a debtor to “use, sell, or lease, other than in the ordinary course of business, property of the estate.” 11 U.S.C. § 363(b)(1). “In determining whether to authorize the use, sale or lease of property of the estate under this section, courts require the debtor to show that a sound business purpose justifies such actions.” *In re Montgomery Ward Holding Corp.*, 242 B.R. 147, 153 (D. Del. 1999) (collecting cases); *see also In re Phx. Steel Corp.*, 82 B.R. 334, 335–36 (Bankr. D. Del. 1987) (requiring the debtor to show a “good business reason” for a proposed transaction under section 363(b)). Indeed, courts in this district routinely grant the relief requested

herein under section 363. *See Nat'l Realty Investment Advisors, LLC*, No. 22-14539 (JKS) (Bankr. D.N.J. Aug. 10, 2022) [Docket No. 288]; *BlockFi Inc.*, No. 22-19361 (MBK) (Bankr. D.N.J. Feb. 9, 2023) [Docket No. 494] (MBK); *Modell's Sporting Goods, Inc.*, No. 20-14179 (VFP) (Bankr. D.N.J. June 24, 2020) [Docket No. 440]; *RTW Retailwinds, Inc.*, No. 20-18445 (JKS) (Bankr. D.N.J. July 15, 2020) [Docket No. 58].

37. Additionally, section 105(a) of the Bankruptcy Code provides the Court with the power to grant the relief requested herein. Section 105(a) of the Bankruptcy Code codifies a bankruptcy court's inherent equitable powers to "issue any order, process, or judgment that is necessary or appropriate to carry out the provisions of this title." 11 U.S.C. § 105(a); *see also United States v. Energy Resources Co.*, 495 U.S. 545, 549 (1990); *In re Cont'l Airlines*, 203 F.3d 203, 211 (3d Cir. 2000) ("Section 105(a) of the Bankruptcy Code supplements courts' specifically enumerated bankruptcy powers by authorizing orders necessary or appropriate to carry out provisions of the Bankruptcy Code"). Indeed, the relief requested herein is consistent with the relief generally approved by bankruptcy courts. *See In re K.G. IM, LLC*, 620 B.R. 469, 486–87 (Bankr. S.D.N.Y. 2020) (approving the debtors' application affirming the designation of a chief restructuring officer pursuant to section 363(b) of the Bankruptcy Code and overruling the U.S. Trustee's objection that the proposed retention did not abide by Part I.D. of the J. Alix Protocol where the debtors lacked a board of directors); *In re Nine West Holdings, Inc.*, 588 B.R. 678, 687–90 (Bankr. S.D.N.Y. 2018) (holding the debtors' financial advisor had complied in all material respects with the J. Alix Protocol, approving the advisor's application to provide the debtors with an interim chief executive officer and certain additional personnel, and overruling the U.S. Trustee's objection that retention under section 363(b) of the Bankruptcy Code was improper

because the proposed interim chief executive officer had served as a director of a subsidiary board within two years of the petition date).

38. The decision to retain APS and employ Ms. Etlin as CRO and CFO should be authorized because it is a sound exercise of the Debtors' business judgment. As set forth above, Ms. Etlin has extensive experience as a senior officer and advisor for many companies undertaking restructuring efforts, and the APS Personnel are well-qualified and equipped to assist in CRO and CFO duties. APS and Ms. Etlin in her capacity as CRO and CFO will provide services that are in the best interest of all parties in interest in these Chapter 11 Cases.

Request of Waiver of Stay

39. To the extent that the relief sought in the Application constitutes a use of property under section 363(b) of the Bankruptcy Code, the Debtors seek a waiver of the fourteen-day stay under Bankruptcy Rule 6004(h). As explained herein, the relief requested in this Application is immediately necessary for the Debtors to be able to continue to operate their businesses and preserve the value of their estates.

No Prior Request

40. No prior request for the relief sought herein has been made to the Court or any other court.

Notice

41. The Debtors will provide notice of this Application to the following parties and/or their respective counsel, as applicable: (a) the office of the United States Trustee for the District of New Jersey; (b) the Debtors' 30 largest unsecured creditors (on a consolidated basis); (c) the agents under the Debtors' prepetition secured facilities and counsel thereto; (d) the DIP Agent counsel thereto; (e) Davis Polk & Wardwell, LLP, and Greenberg Traurig, LLP, in their capacity

as counsel to the Prepetition ABL Agent; (f) the indenture trustee to the Debtors' Senior Unsecured Notes; (g) the United States Attorney's Office for the District of New Jersey; (h) the Internal Revenue Service; (i) the U.S. Securities and Exchange Commission; (j) the attorneys general in the states where the Debtors conduct their business operations; (k) the monitor in the CCAA proceeding and counsel thereto; (l) the Debtors' Canadian Counsel; and (m) any party that has requested notice pursuant to Bankruptcy Rule 2002. The Debtors submit that, in light of the nature of the relief requested, no other or further notice need be given.

[Remainder of page intentionally left blank]

WHEREFORE, the Debtors respectfully request that the Court enter an order, in substantially the form submitted herewith, granting the relief requested herein and such other relief as is just and proper under the circumstances.

Dated: May 15, 2023

/s/ Michael D. Sirota

COLE SCHOTZ P.C.

Michael D. Sirota, Esq.
Warren A. Usatine, Esq.
Felice R. Yudkin, Esq.
Court Plaza North, 25 Main Street
Hackensack, New Jersey 07601
Telephone: (201) 489-3000
Email: msirota@coleschotz.com
wusatine@coleschotz.com
fyudkin@coleschotz.com

KIRKLAND & ELLIS LLP

KIRKLAND & ELLIS INTERNATIONAL LLP

Joshua A. Sussberg, P.C. (admitted *pro hac vice*)
Emily E. Geier, P.C. (admitted *pro hac vice*)
Derek I. Hunter (admitted *pro hac vice*)
601 Lexington Avenue
New York, New York 10022
Telephone: (212) 446-4800
Facsimile: (212) 446-4900
Email: josuha.sussberg@kirkland.com
emily.geier@kirkland.com
derek.hunter@kirkland.com

*Proposed Co-Counsel for Debtors and
Debtors in Possession*

EXHIBIT A

Proposed Order

UNITED STATES BANKRUPTCY COURT DISTRICT OF NEW JERSEY	
Caption in Compliance with D.N.J. LBR 9004-1(b)	
KIRKLAND & ELLIS LLP KIRKLAND & ELLIS INTERNATIONAL LLP Joshua A. Sussberg, P.C. (admitted <i>pro hac vice</i>) Emily E. Geier, P.C. (admitted <i>pro hac vice</i>) Derek I. Hunter (admitted <i>pro hac vice</i>) 601 Lexington Avenue New York, New York 10022 Telephone: (212) 446-4800 Facsimile: (212) 446-4900 joshua.sussberg@kirkland.com emily.geier@kirkland.com derek.hunter@kirkland.com COLE SCHOTZ P.C. Michael D. Sirota, Esq. Warren A. Usatine, Esq. Felice R. Yudkin, Esq. Court Plaza North, 25 Main Street Hackensack, New Jersey 07601 (201) 489-3000 msirota@coleschotz.com wusatine@coleschotz.com fyudkin@coleschotz.com <i>Proposed Co-Counsel for Debtors and Debtors-in-Possession</i>	
In re: BED BATH & BEYOND INC., <i>et al.</i> , Debtors. ¹	Chapter 11 Case No. 23-13359 (VFP) (Jointly Administered)

¹ The last four digits of Debtor Bed Bath & Beyond Inc.'s tax identification number are 0488. A complete list of the Debtors in these Chapter 11 Cases and each such Debtor's tax identification number may be obtained on the website of the Debtors' claims and noticing agent at <https://restructuring.ra.kroll.com/bbby>. The location of Debtor Bed Bath & Beyond Inc.'s principal place of business and the Debtors' service address in these Chapter 11 Cases is 650 Liberty Avenue, Union, New Jersey 07083.

**ORDER AUTHORIZING
DEBTORS TO (I) RETAIN
AP SERVICES, LLC, (II) DESIGNATE
HOLLY F. ETLIN AS CHIEF RESTRUCTURING
OFFICER AND CHIEF FINANCIAL OFFICER EFFECTIVE
AS OF THE PETITION DATE, AND (III) GRANTING RELATED RELIEF**

The relief set forth on the following pages, numbered four (4) through seven (7), is
ORDERED.

(Page | 3)

Debtors: BED BATH & BEYOND INC., *et al.*

Case No. 23-13359 (VFP)

Caption of Order: Order Authorizing Debtors to (I) Retain AP Services, LLC, (II) Designate Holly F. Etlin as Chief Restructuring Officer and Chief Financial Officer Effective as of the Petition Date, and (III) Granting Related Relief

Upon the application (the “Application”)¹ of the above-captioned debtors and debtors in possession (collectively, the “Debtors”) for entry of an order (this “Order”) authorizing the Debtors to (a) retain and employ AP Services, LLC (“APS”), (b) designate Holly F. Etlin as Chief Restructuring Officer (“CRO”) and Chief Financial Officer (“CFO”), each pursuant to the terms of the engagement letter by and among the Debtors and APS, dated as of April 21, 2023 (the “Engagement Letter”), a copy of which is attached hereto as **Exhibit 1**, effective as of the Petition Date, and (c) granting related relief, all as more fully set forth in the Application; and upon consideration of the Etlin Declaration; and the Court having found that APS is a “disinterested person” as such term is defined under section 101(14) of the Bankruptcy Code, as supplemented by section 1107(b) of the Bankruptcy Code; and the Court having jurisdiction over this matter pursuant to 28 U.S.C. §§ 157 and 1334 and the *Standing Order of Reference to the Bankruptcy Court Under Title 11* of the United States District Court for the District of New Jersey, entered July 23, 1984, and amended on September 18, 2012 (Simandle, C.J.); and the Court having found that this is core proceeding pursuant to 28 U.S.C. § 157(b)(2) and that this Court may enter a final order consistent with Article III of the United States Constitution; and the Court having found that venue of this proceeding and the Application in this district is proper pursuant to 28 U.S.C. §§ 1408 and 1409; and this Court having found that the relief requested in the Application is in the best interests of the Debtors’ estates, their creditors, and other parties in interest; and this Court having found that the Debtors’ notice of the Application and opportunity for a hearing on

¹ Capitalized terms not otherwise defined herein shall have the meanings ascribed to such terms in the Application.

(Page | 4)

Debtors: BED BATH & BEYOND INC., *et al.*

Case No. 23-13359 (VFP)

Caption of Order: Order Authorizing Debtors to (I) Retain AP Services, LLC, (II) Designate Holly F. Etlin as Chief Restructuring Officer and Chief Financial Officer Effective as of the Petition Date, and (III) Granting Related Relief

the Application were appropriate and no other notice need be provided; and the Court having reviewed the Application; and the Court having heard the statements in support of the relief requested therein at a hearing before this Court; and the Court having determined that the legal and factual bases set forth in the Application establish just cause for the relief granted herein; and upon all of the proceedings had before the Court and after due deliberation and sufficient cause appearing therefor,

IT IS HEREBY ORDERED THAT:

1. The Application is approved as set forth in this Order.
2. Pursuant to sections 105(a) and 363(b) of the Bankruptcy Code, the Debtors are authorized to (i) retain and employ APS and (ii) designate Holly F. Etlin as CRO and CFO, effective as of the Petition Date, and in accordance with the terms and conditions set forth in the Engagement Letter attached hereto as **Exhibit 1**.
3. The terms of the Engagement Letter, including, without limitation, the indemnification provisions, are reasonable and are approved in all respects, as set forth in this Order.
4. APS is authorized to apply the Retainer and advanced payments to satisfy any unbilled or other remaining prepetition fees and expenses that APS becomes aware of during its ordinary course billing review and reconciliation. The balance of the Retainer shall be treated as an evergreen retainer and held by APS as security throughout these Chapter 11 Cases.
5. Upon employment and retention by the Debtors, Ms. Etlin shall be empowered and authorized to carry out all duties and responsibilities set forth in the Engagement Letter.

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Debtors: BED BATH & BEYOND INC., *et al.*

Case No. 23-13359 (VFP)

Caption of Order: Order Authorizing Debtors to (I) Retain AP Services, LLC, (II) Designate Holly F. Etlin as Chief Restructuring Officer and Chief Financial Officer Effective as of the Petition Date, and (III) Granting Related Relief

6. Notwithstanding anything to the contrary in the Application or the Engagement Letter, APS's engagement is subject to the following terms:

- a. APS and its affiliates shall not act in any other capacity (for example, and without limitation, as a financial advisor or investor/acquirer) in connection with these Chapter 11 Cases.
- b. In the event the Debtors seek to have APS Personnel assume executive officer positions that are different than the position(s) disclosed in the Application, or to materially change the terms of the engagement by either (i) materially modifying the functions of personnel, or (ii) altering or expanding the scope of the engagement, a motion to modify the retention shall be filed.
- c. Notwithstanding anything to the contrary contained in the Application, the Engagement Letter or any exhibits hereto, during the course of these Chapter 11 Cases, APS will only seek reimbursement of actual and necessary expenses.
- d. APS may from time to time add or remove staff, and APS will file staffing reports that will reflect the APS Personnel that provided services on a monthly basis ("Staffing Reports"). Staffing Reports shall include the names and functions filled of the individuals assigned. All staffing shall be subject to review by the Court in the event an objection is filed.
- e. APS shall submit reports of compensation earned and expenses incurred on a monthly basis ("Compensation Reports") to the Court with copies to the U.S. Trustee and provide notice of the same to the Notice Parties. Compensation reports shall summarize the services provided, and identify the compensation earned and expenses incurred by each interim officer and APS Personnel. The Notice Parties shall have ten days after the date each Compensation Report is served upon them to object. Such compensation and expenses will be subject to Court review in the event an objection is filed.
- f. For hourly based fees, APS shall append to the Compensation Reports time records that contain detailed time entries describing the tasks performed on a daily basis and the corresponding charges (time multiplied by hourly rate) organized by project category. The time entries shall identify the time spent completing such tasks in tenth of an hour (.1) increments and the

(Page | 6)

Debtors: BED BATH & BEYOND INC., *et al.*

Case No. 23-13359 (VFP)

Caption of Order: Order Authorizing Debtors to (I) Retain AP Services, LLC, (II) Designate Holly F. Etlin as Chief Restructuring Officer and Chief Financial Officer Effective as of the Petition Date, and (III) Granting Related Relief

corresponding charge (time multiplied by hourly rate) for each task (by daily project category entry).

- g. No principal, employee, or independent contractor of APS and its affiliates shall serve as a director of any of the above-captioned Debtors during the pendency of these Chapter 11 Cases.
- h. The Debtors are permitted to indemnify those persons serving as corporate officers on the same terms as provided to the Debtors' other officers and directors under the corporate bylaws and applicable state law, along with insurance coverage under the Debtors' D&O policy.
- i. There shall be no indemnification of APS or its affiliates.
- j. The limitation of liability section in the Engagement Letter will be eliminated for the duration of these Chapter 11 Cases.
- k. Success fees or other back-end fees shall be approved by the Court at the conclusion of the case on a reasonableness standard and shall not be pre-approved under section 328(a) of the Bankruptcy Code.
- l. For a period of three years after the conclusion of the engagement, neither APS nor any of its affiliates shall make any investments in the Debtors or the reorganized Debtors.
- m. APS Personnel serving as corporate officers of the Debtors shall be subject to the same fiduciary duties and obligations applicable to other persons serving in such capacity.
- n. APS shall follow the applicable provisions of the Bankruptcy Code, the Bankruptcy Rules, and the Local Rules regarding limitations on reimbursement of expenses.
- o. APS shall make appropriate disclosures of any and all facts that may have a bearing on whether APS, its affiliates, or any individuals working on the engagement hold/represent any interest adverse to, the Debtors, their creditors, or other parties in interest. The obligation to disclose identified in this subparagraph is a continuing obligation.

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Debtors: BED BATH & BEYOND INC., *et al.*

Case No. 23-13359 (VFP)

Caption of Order: Order Authorizing Debtors to (I) Retain AP Services, LLC, (II) Designate Holly F. Etlin as Chief Restructuring Officer and Chief Financial Officer Effective as of the Petition Date, and (III) Granting Related Relief

7. The relief granted herein shall be binding upon any chapter 11 trustee appointed in these Chapter 11 Cases, or upon any chapter 7 trustee appointed in the event of a subsequent conversion of these Chapter 11 Cases to cases under chapter 7.

8. To the extent there is any inconsistency between the terms of the Engagement Letter, the Application, and this Order, the terms of this Order shall govern.

9. APS shall use its reasonable efforts to avoid any unnecessary duplication of services provided by any retained professionals in these Chapter 11 Cases.

10. Notice of the Application as provided therein shall be deemed good and sufficient notice of such Application and the requirements of Bankruptcy Rule 6004(a) and the Local Rules are satisfied by such notice.

11. Notwithstanding Bankruptcy Rule 6004(h), the terms and conditions of this Order are immediately effective and enforceable upon its entry.

12. The Debtors are authorized to take all actions necessary to effectuate the relief granted pursuant to this Order in accordance with the Application.

13. The Court retains exclusive jurisdiction with respect to all matters arising from or related to the implementation, interpretation, and enforcement of this Order.

14. The requirement set forth in Local Rule 9013-1(a)(3) that any motion be accompanied by a memorandum of law is hereby deemed satisfied by the contents of the Application or otherwise waived.

EXHIBIT 1

Engagement Letter



April 21, 2023

Harriet Edelman
Chair of the Board of Directors
Bed Bath & Beyond Inc.
650 Liberty Avenue
Union, NJ 07083

Re: Agreement for Interim Management Services

Dear Ms. Edelman:

This letter, together with the attached Schedule(s), Exhibit and General Terms and Conditions, sets forth the agreement ("Agreement") between AP Services, LLC ("APS"), and Bed Bath & Beyond Inc. and certain of its affiliates and subsidiaries (the "Company") for the engagement of APS to provide interim management services to the Company. Execution of this instrument serves as the parties' mutual understanding that the agreement between APS and the Company dated February 6, 2023 (the "Initial Engagement Letter") is hereby superseded and replaced with this Agreement. Any outstanding fees and expenses due and owing to APS under the Initial Engagement Letter, if any, will be promptly paid by the Company upon execution of this Agreement.

All defined terms shall have the meanings ascribed to them in this letter and in the attached Schedule(s), Exhibit and General Terms and Conditions. The Company and APS are each a "party," and together the "parties."

The engagement of APS, including any APS employees who serve in Executive Officer positions, shall be under the supervision of and report directly to an ad hoc committee of the Board of Directors comprised of Pamela Corrie, Carol Flaton, Jonathan Foster and Joshua Schechter (the "Committee").

Objectives and Tasks

Subject to APS's (i) internal approval from its Risk Management Committee, (ii) confirmation the Company has a Directors and Officers Liability insurance policy in accordance with Section 7 of the General Terms and Conditions regarding Directors and Officers Liability Insurance coverage, and (iii) receipt of a copy of the signed Board of Directors' resolution (or similar document as required by the Company's governance documents) as official confirmation of the appointment, APS agrees to provide Holly Etlin to serve as the Company's Chief Restructuring Officer ("CRO"). Pursuant to the Initial Engagement Letter, APS also agreed to provide Holly Etlin as the Chief Financial Officer ("CFO"). Ms. Etlin will manage the Chapter 11 cases and court-supervised liquidation and sale process, and continue to lead the overall engagement, including the interim CFO assignment, and will work collaboratively with the senior management team, the Company's appointed advisors, and other Company employees, and provide reports to the Committee and the Board of Directors as requested.

CRO Scope of Services

- Prepare budgets and 13-week cash forecasts and evaluate variances thereto, as required by the Company's lenders.



Bed Bath & Beyond Inc.
Page 2 of 14

- Communicate with, and meet information needs of, its various constituencies, including potential exit lenders.
- Strengthen the Company's core competencies in the finance organization, particularly cash management, planning, general accounting and financial reporting information management.
- Develop the Company's revised business plan, and such other related forecasts as may be required by the Company's lenders in connection with negotiations or by the Company for other corporate purposes.
- Develop a short-term operating plan designed to minimize cash requirements while maintaining the efficiency of operations, sustaining vendor relationships, and minimizing the impact on the Company's customer base.
- Design, negotiate and implement a restructuring strategy designed to maximize enterprise value, taking into account the unique interests of key constituencies.
- Prepare for and file a Bankruptcy Petition, coordinating and providing administrative support for the proceeding and developing the Company's Plan of Reorganization or other appropriate case resolution, if necessary.
- In connection with a bankruptcy, prepare (i) a Disclosure Statement and Plan of Reorganization, (ii) a liquidation analysis, (iii) statements of financial affairs and schedules of assets and liabilities, (iv) a potential preferences analysis, (v) a claims analyses, and (vi) monthly operating reports and other regular reporting required by the U.S. Bankruptcy Court.
- Manage the "working group" professionals who are assisting the Company in the reorganization process or who are working for the Company's various stakeholders to improve coordination of their effort and individual work product to be consistent with the Company's overall restructuring goals.
- Create and communicate materials for diligence purposes and manage the flow of information to potential acquirers in connection a potential sale of the Company's assets.
- Assist the Company with such other matters as may be requested by the Company and are mutually agreeable.

CFO Scope of Services

- Have direct reporting of all FP&A, Procurement and Treasury personnel.
- Establish and operate weekly (direct) operational 13-week cash flow forecasting process and deliver weekly forecast reports to management in an agreed form.
- Lead negotiations with the Company's vendors and suppliers about ensuring products continue to be shipped to the Company and services continue to be performed, on terms and conditions favorable to the Company.



Bed Bath & Beyond Inc.
Page 3 of 14

- Identify both structural (vs one-time) and / or near-term tactical cost and effectiveness improvement opportunities (including cost and time to achieve) as well as ways to accelerate existing initiatives.
- Advise on prioritization of key operational improvements to increase effectiveness, efficiency, and control and reduce risk, and the operational metrics and KPIs associated with the realization thereof.
- Work synergistically and in collaboration with both management and the Company's third-party advisers.
- Lead the Finance and Accounting departments consistent with the practices and requirements of a chief finance officer of a publicly-traded company.
- Undertake detailed planning and lead / support rapid execution/implementation of key changes, and manage the initiative pipeline and ongoing reporting, including, among other things, enhance the FP&A department to better provide business analysis and forecasting.
- Identify the need and provide (or assist in the sourcing and hiring of) necessary support for longer term performance improvement opportunities in support of line management (as agreed), including, among other things, payment processing, cash management and financial close process, and related reporting.
- Provide weekly financial and other reports, both verbal and written, to the Board.
- Provide financial and other reports (as needed and required as well as requested) to the Board and third parties, including the Company's lenders (as set forth in the Credit Agreement).
- Manage and be responsible for the Company's reporting obligations under the Credit Agreement.
- Assist the Company with such other matters as may be requested by the Company and are mutually agreeable.

Staffing

APS will provide the Company with the individuals set forth on Exhibit A ("Temporary Staff"), subject to the terms and conditions of this Agreement, with the titles, pay rates and other descriptions set forth therein.

The Temporary Staff may be assisted by or replaced by other professionals at various levels, as required, who shall also become Temporary Staff. APS will keep the Company informed as to APS's staffing.

Timing, Fees, and Retainer

APS will commence this engagement on or about April 23, 2023 after receipt of a copy of this executed Agreement accompanied by the Retainer, as set forth on Schedule 1 and pending confirmation of the Company's compliance with the requirements set forth in the first paragraph of the Objective and Tasks section above.

The Company shall compensate APS for its services, and reimburse APS for expenses, as set forth on Schedule 1.



Bed Bath & Beyond Inc.
Page 4 of 14

In the event the Company seeks protection under the U.S. Bankruptcy Code, the Company will promptly apply to the Bankruptcy Court to obtain approval of APS's retention effective as of the date of filing. APS acknowledges that its retention and the terms thereof are subject to Bankruptcy Court approval.

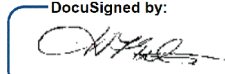
* * *

If these terms meet with your approval, please sign and return a copy of this Agreement and wire transfer the amount to establish the Retainer.


We look forward to working with you.

Sincerely yours,

AP SERVICES, LLC

DocuSigned by:

87183CC51FEE486...
Holly Etlin


Partner & Managing Director

DocuSigned by:

A685BCB4D70E4DB...
Kent Percy

Partner & Managing Director

Acknowledged and Agreed to:

BED BATH & BEYOND INC.

By: 
CE1516A264BC479...

Its: Chair of the Board of Directors

Dated: 4/23/2023 | 7:03 AM EDT



AP Services, LLC

Exhibit A

Temporary Staff

Individuals with Executive Officer Positions

Name	Description	Weekly Rate	Commitment Full ^[1] or Part ² Time
Holly Etlin	Chief Financial Officer & Chief Restructuring Officer	\$70,000	Full Time

Additional Temporary Staff

Name	Description	Hourly Rate	Commitment Full ¹ or Part ^[2] Time
Kent Percy	Partner & Managing Director	\$1,220	Part Time
James Horgan	Partner	\$1,115	Part Time
Pete Madden	Director	\$1,070	Part Time
Jarod Clarrey	Director	\$950	Part Time
Isabel Arana de Uriarte	Director	\$880	Part Time
Gary Bacon	Senior Vice President	\$860	Part Time
Rob Bennett	Senior Vice President	\$825	Part Time
Hart Ku	Senior Vice President	\$805	Part Time
Jon Bryant	Senior Vice President	\$805	Part Time
Nathan Kramer	Senior Vice President	\$805	Part Time
Rahul Yenumula	Senior Vice President	\$735	Part Time
Yernar Kades	Senior Vice President	\$735	Part Time
Kehui Wang	Vice President	\$605	Part Time



The parties agree that Exhibit A can be amended by AP Services, LLC from time to time to add or delete staff, and the Monthly Staffing Reports shall be treated by the parties as such amendments.

^[1] Full time is defined as substantially full time.

^[2] Part time is defined as approximately two to three days per week, with some weeks more or less depending on the needs and issues facing the Company at that time.



Schedule 1

Fees and Expenses

1. **Fees:** APS's fees will be based on the hours spent by APS personnel at APS's hourly rates, which are:

Partner & Managing Director	US \$1,140 – US \$1,400
Partner	US \$1,115
Director	US \$880 – US \$1,070
Senior Vice President	US \$735 – US \$860
Vice President	US \$585 – US \$725
Consultant	US \$215 – US \$565
Paraprofessional	US \$360 – US \$380

APS generally reviews and revises its billing rates semi-annually.

2. **Completion Fee:** APS shall earn a completion fee of \$750,000 upon the earliest to occur of any of the following: (i) confirmation of a Chapter 11 Plan, (ii) a sale of all or substantially all of the Company's assets under section 363 of the Bankruptcy Code or otherwise, (iii) the consummation of any material recapitalization or debt restructuring of the Company, or (iv) consummation of one or more transactions, in any form, that effectively transfers a significant portion of the business as a going concern to another entity or entities or that results in a change in structure of the Board.

The Completion Fee shall be due and payable immediately when the success objective or objectives determined as described above have been achieved.

3. **Expenses:** In addition to the Fees set forth in this Schedule, the Company shall pay directly, or reimburse APS upon receipt of periodic billings, for all reasonable out-of-pocket expenses incurred in connection with this assignment, such as travel, lodging and meals.
4. **Break Fee:** APS does not seek a break fee in connection with this engagement.
5. **Retainer:** The Company provided APS with a retainer of \$500,000 pursuant to the Initial Engagement Letter (the "Initial Retainer"), which is hereby transferred to this Agreement. Under this Agreement, the Company will provide an additional retainer of \$500,000 (the "Additional Retainer" and, together with the Initial Retainer, the "Retainer"), making the total Retainer held \$1,000,000. Such Retainer will be held and applied against fees and expenses as set forth in this Schedule and in accordance with Section 2 of the General Terms and Conditions.



- 6. Payment:** APS will submit monthly invoices for services rendered and expenses incurred. All invoices shall be due and payable immediately upon receipt.



Data Protection Schedule

Description of Transfer

1. Categories of Data Subjects

- ☒ Employees / Members / Contractors of Data Controller
- ☒ Clients of Data Controller
- ☐ Other:

2. Types of Personal Data

- ☐ Background Check Data (Criminal History, Drug Test Results, References, etc.)
- ☐ Biometric Data (Facial Recognition, Fingerprints, Voice Recording, etc.)
- ☐ Browsing Data (Cookies, Website History, IP Address, etc.)
- ☒ Contact Information (Contact Details, Address, Email Address, Phone Numbers, etc.)
- ☐ Education and Skills (Academic Transcripts, Educational Degrees, Languages, Training, etc.)
- ☒ Employment Information (Compensation, Job Title, Personnel Number, Workers Comp, Office Location, etc.)
- ☐ Family Information (Children, Parents, etc.)
- ☒ Financial Personal Information (Bank Accounts, Credit Card Numbers, etc.)
- ☐ Genetic Information (Genetic Sequence)
- ☒ Government Identifiers (National Identification Number, SSN, Driving License, etc.)
- ☐ Personal Identifiers (Name, Age, Date of Birth, Race, Video/Photo, Signature, etc.)
- ☐ Professional Experience & Affiliations (Trade Union Membership, Qualifications/Certifications, etc.)
- ☐ Social Media Data (Social Media Accounts, Social Media History, etc.)
- ☐ Travel and Expense (Travel History, Expense Details, etc.)
- ☐ User Account Information (Account Age, Account Number, Account Password, etc.)
- ☐ Workplace Welfare (Harassment Reports, Disciplinary Action, etc.)
- ☐ Other:

3. Frequency of Data Transfers

The frequency of the transfer will be continuous (multiple transfers).

4. Processing by APS

- 4.1. Nature of processing: The nature of processing will include receiving, storing, analyzing, transmitting to appropriate parties, and disposing of Personal Data.
- 4.2. Purpose of the data transfer and further processing: The purpose of processing is to provide the services described in the agreement above.
- 4.3. The period for which the personal data will be retained, or if the period is not known, the criteria used to determine the period: APS will process Personal Data for the duration of the engagement.
- 4.4. Transfer to Sub-processors: Sub-processors may process Personal Data for the duration of the engagement life cycle and for the purposes specified above. See <https://www.alixpartners.com/policies/subprocessors/> for a list of sub-processors.

AP Services, LLC
General Terms and Conditions

These General Terms and Conditions ("Terms") are incorporated into the Agreement to which these Terms are attached. In case of conflict between the wording in the letter and/or schedule(s) and these Terms, the wording of the letter and/or schedule(s) shall prevail.

Section 1. Company Responsibilities

The Company will undertake responsibilities as set forth below:

1. Provide reliable and accurate detailed information, materials, documentation and
2. Make decisions and take future actions, as the Company determines in its sole discretion, on any recommendations made by APS in connection with this Agreement.

APS's delivery of the services and the fees charged are dependent on (i) the Company's timely and effective completion of its responsibilities; and (ii) timely decisions and approvals made by the Company's management.

Section 2. Retainer, Billing, Payments and Taxes

Retainer. Upon execution of the Agreement, the Company shall promptly pay APS the agreed-upon advance retainer as set forth on Schedule 1. Invoices shall be offset against the retainer. Payments of invoices will be used to replenish the retainer to the agreed-upon amount. Any unearned portion of the retainer will be applied against the final invoice or returned to the Company at the end of the engagement.

Billing and Payments. All payments to be made to APS shall be due and payable upon delivery of invoice via check or wire transfer to APS's bank account, as shown on the invoice. All amounts invoiced are based on services rendered and expenses incurred to date and, other than the Success Fee, are not contingent upon future services or Work Product (as defined below), or the outcome of any case or matter. "Fees," as used in this Agreement, shall include all amounts payable by the Company to APS in accordance with Schedule 1, but excluding any success fee or reimbursable expenses.

Taxes. APS's fees are exclusive of taxes or similar charges, which shall be the responsibility of the Company (other than taxes imposed on APS's income generally). If APS's fees are subject to any taxes, such as State sales tax, Goods and Services Tax/Harmonized Sales Tax or Value Added Tax, then APS will include such taxes on its invoices as separate line items.

Section 3. Relationship of the Parties

The parties intend that an independent contractor relationship will be created by the Agreement. As an independent contractor, APS will have complete and exclusive charge of the management and operation of its business, including hiring and paying the wages and other compensation of all its employees and agents, and paying all bills, expenses and other charges incurred or payable with respect to the operation of its

business. Employees of APS will not be entitled to receive from the Company any vacation pay, sick leave, retirement, pension or social security benefits, workers' compensation, disability, unemployment insurance benefits or any other employee benefits. APS will be responsible for all employment, withholding, income and other taxes incurred in connection with the operation and conduct of its business.

APS is not an accounting firm and does not give accounting advice or guidance. While APS' work may involve analysis of accounting, business and other related records, this engagement does not constitute an audit in accordance with either generally accepted auditing standards or the standards of the Public Company Accounting Oversight Board or any other similar governing body.

APS is not authorized to practice law or provide legal advice. No services provided under this Agreement are intended to be, nor should be construed to be, legal services.

Section 4. Confidentiality

Each party shall use reasonable efforts, but in no event less effort than it would use to protect its own confidential information, to keep confidential all non-public confidential or proprietary information obtained from the other party during the performance of APS's services hereunder (the "Confidential Information"), and neither party will disclose any Confidential Information to any other person or entity. "Confidential Information" includes the terms of this Agreement, non-public confidential and proprietary data, plans, reports, schedules, drawings, accounts, records, calculations, specifications, flow sheets, computer programs, source or object codes, results, models or any work product relating to the business of either party, its subsidiaries, distributors, affiliates, vendors, customers, employees, contractors and consultants.

The foregoing is not intended to prohibit, nor shall it be construed as prohibiting, APS from making such disclosures of Confidential Information that APS reasonably believes, based on advice from counsel, are required by law or any regulatory requirement or authority to clear client conflicts. APS may also disclose Confidential Information to its partners, directors, officers, employees, independent contractors and agents who have a need to know the Confidential Information as it relates to the services being provided under this Agreement, provided APS is responsible for any breach of these confidentiality obligations by any such parties. APS may make reasonable disclosures of Confidential Information to third parties, such as the Company's suppliers and/or vendors, in connection with the performance of APS's obligations and assignments hereunder, provided APS reasonably believes that such third party is bound by confidentiality obligations. In addition, APS will have the right to disclose to any person that it provided

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services to the Company or its affiliates and a general description of such services, but shall not provide any other information about its involvement with the Company. The obligations of the parties under this Section 4 shall survive the end of any engagement between the parties for a period of three (3) years.

Work Product (as defined in Section 5) may contain APS proprietary information or other information that is deemed to be Confidential Information for purposes of this Agreement, and the parties may not want to make public. Therefore, the parties acknowledge and agree that (i) all information (written or oral), including advice and Work Product (as defined in Section 5), generated by APS in connection with this engagement is intended solely for the benefit and use of the Company in connection with this Agreement, and (ii) no such information shall be used for any other purpose or disseminated to any third parties, or, quoted or referred to with or without attribution to APS at any time in any manner or for any purpose without APS's prior approval (not to be unreasonably withheld or delayed), except as required by law. The Company may not rely on any draft or interim Work Product.

Section 5. Intellectual Property

All analyses, final reports, presentation materials, and other work product (other than any Engagement Tools, as defined below) that APS creates or develops specifically for the Company and delivers to the Company as part of this engagement (collectively known as "Work Product") shall be owned by the Company and shall constitute Company Confidential Information as defined above. APS may retain copies of the Work Product and any Confidential Information necessary to support the Work Product subject to its confidentiality obligations in this Agreement.

All methodologies, processes, techniques, ideas, concepts, know-how, procedures, software, tools, templates, models, utilities and other intellectual property that APS has created, acquired or developed or will create, acquire or develop (collectively, "Engagement Tools"), are, and shall be, the sole and exclusive property of APS. The Company shall not acquire any interest in the Engagement Tools other than a limited worldwide, perpetual, non-transferable license to use the Engagement Tools to the extent they are contained in the Work Product.

The Company acknowledges and agrees, except as otherwise set forth in this Agreement, that any Engagement Tools provided to the Company are provided "as is" and without any warranty or condition of any kind, express, implied or otherwise, including, implied warranties of merchantability or fitness for a particular purpose.

Section 6. Framework of the Engagement

The Company acknowledges that it is retaining APS solely to assist and advise the Company as described in the Agreement. This engagement shall not constitute

an audit, review or compilation, or any other type of financial statement reporting engagement.

Section 7. Indemnification and Other Matters

The Company shall indemnify, hold harmless and defend AlixPartners and its affiliates and its and their partners, directors, officers, employees and agents (collectively, the "AlixPartners Parties") from and against all claims, liabilities, losses, expenses and damages arising out of or in connection with the engagement of AlixPartners that is the subject of the Agreement (collectively, "Losses"), except to the extent that it is determined by a court of competent jurisdiction in a final, non-appealable judgement or other review that such Losses resulted solely from the gross negligence, bad faith, or willful misconduct of such AlixPartners Parties. The Company shall pay damages and expenses as incurred, including reasonable legal fees and disbursements of counsel. If, in the opinion of counsel, representing both parties in the matter covered by this indemnification creates a potential conflict of interest, the AlixPartners Parties may engage separate counsel to represent them at the Company's expense.

In addition to the above indemnification, APS employees serving as directors or officers of the Company or affiliates will receive the benefit of the most favorable indemnification provisions provided by the Company to its directors, officers and any equivalently placed employees, whether under the Company's charter or by-laws, by contract or otherwise.

The Company shall specifically include and cover APS employees and agents serving as directors or officers of the Company or affiliates from time to time with direct coverage under the Company's policy for liability insurance covering its directors, officers and any equivalently placed employees ("D&O insurance"). Prior to APS accepting any officer position, the Company shall, at the request of APS a copy of its current D&O policy, a certificate(s) of insurance evidencing the policy is in full force and effect, and a copy of the signed board resolutions and any other documents as APS may reasonably request evidencing the appointment and coverage of the indemnitees. The Company will maintain such D&O insurance coverage for the period through which claims can be made against such persons. The Company disclaims a right to distribution from the D&O insurance coverage with respect to such persons. In the event that the Company is unable to include APS employees and agents under the Company's policy or does not have first dollar coverage acceptable to APS in effect for at least \$10 million (e.g., there are outstanding or threatened claims against officers and directors alleging prior acts that may give rise to a claim), APS may, at its option, attempt to purchase a separate D&O insurance policy that will cover APS employees and agents only. The cost of the policy shall be invoiced to the Company as an out-of-pocket expense. If APS is unable or unwilling to purchase such D&O insurance, then APS reserves the right to terminate the Agreement.

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The Company's indemnification obligations in this Section 7 shall be primary to, and without allocation against, any similar indemnification obligations that APS may offer to its personnel generally, and the Company's D&O insurance coverage for the indemnitees shall be specifically primary to, and without allocation against, any other valid and collectible insurance coverage that may apply to the indemnitees (whether provided by APS or otherwise). APS is not responsible for any third-party products or services separately procured by the Company. The Company's sole and exclusive rights and remedies with respect to any such third party products or services are against the third-party vendor and not against APS, whether or not APS is instrumental in procuring such third-party product or service.

The Company shall not be responsible for any fees and expenses related to any document discovery request or production, to the extent that any APS Party does not utilize the computer servers or computer applications provided by the Company.

Section 8. Governing Law and Arbitration

The Agreement is governed by and shall be construed in accordance with the laws of the State of New York with respect to contracts made and to be performed entirely therein and without regard to choice of law or principles thereof.

Any controversy or claim arising out of or relating to the Agreement, or the breach thereof, shall be settled by arbitration. Each party shall appoint one non-neutral arbitrator. The two-party arbitrators shall select a third arbitrator. If within 30 days after their appointment the two party arbitrators do not select a third arbitrator, the third arbitrator shall be selected by the American Arbitration Association (AAA). The arbitration shall be conducted in New York, New York under the AAA's Commercial Arbitration Rules, and the arbitrators shall issue a reasoned award. The arbitrators may award costs and attorneys' fees to the prevailing party. Judgment on the award rendered by the arbitrators may be entered in any court having jurisdiction thereof.

Notwithstanding the foregoing, either party may proceed directly to a court of competent jurisdiction to enforce the terms of this Agreement for any claim in connection with (i) the non-payment of Fees or expenses due under this Agreement, or (ii) the non-performance of obligations under Section 7. For the purposes of this paragraph, the parties expressly consent to the jurisdiction of all Federal and state courts located in New York, New York.

In any court proceeding arising out of this Agreement, the parties hereby waive any right to trial by jury.

Section 9. Termination and Survival

The Agreement may be terminated at any time by written notice by one party to the other; provided, however, that notwithstanding such termination APS will be entitled to any Fees and expenses due under the

provisions of the Agreement through the date of termination (pro rata for any partial month)). Such payment obligation shall inure to the benefit of any successor or assignee of APS.

Additionally, unless the Agreement is terminated by the Company due to APS' material breach (and such material breach continues after 30 days' written notice thereof and opportunity to cure) APS shall remain entitled to the success fee(s), if any, that otherwise would be payable during the 12 months after the date of termination of the Agreement solely to the extent that all of the condition precedent to APS being entitled to a success fee have been satisfied and such satisfaction was the direct result of the work performed by APS.

Sections 2, 4, 5, 7, 8, 9, 10, 11, 12 and 13 of these Terms, the provisions of Schedule 1 and the obligation to pay accrued fees and expenses shall survive the expiration or termination of the Agreement.

Section 10. Non-Solicitation of Employees

The Company acknowledges and agrees that APS has made a significant monetary investment recruiting, hiring and training its personnel. During the term of this Agreement and for a period of two years after the final invoice is rendered by APS with respect to this engagement (the "Restrictive Period"), the Company and its affiliates agree not to directly or indirectly hire, contract with, or solicit the employment of any of APS's Partners & Managing Directors, Partners, Directors, or other employees/ contractors the Company or its affiliates had interactions with or gained knowledge about as a result of the services provided under this Agreement.

If during the Restrictive Period the Company or its affiliates directly or indirectly hires or contracts with any of APS's Managing Directors, Directors, or other employees/contractors in violation of the preceding paragraph, the Company agrees to pay to APS as liquidated damages and not as a penalty the sum total of: (i) for a Partner & Managing Director, \$1,000,000; (ii) for a Partner or Director, \$500,000; and (iii) for any other employee/contractor, \$250,000. The Company acknowledges and agrees that liquidated damages in such amounts are (x) fair, reasonable and necessary under the circumstances to reimburse APS for the costs of recruiting, hiring and training its employees as well as the lost profits and opportunity costs related to such personnel, and to protect the significant investment that APS has made in its Partners & Managing Directors, Partners, Directors, and other employees/ consultants; and (y) appropriate due to the difficulty of calculating the exact amount and value of that investment.

The provisions of this Section shall apply except to the extent the provisions conflict with applicable law.

Section 11. Limitation of Liability

THE APS PARTIES SHALL NOT BE LIABLE TO THE COMPANY, OR ANY PARTY ASSERTING CLAIMS ON

AP Services, LLC
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BEHALF OF THE COMPANY, EXCEPT FOR DIRECT DAMAGES FOUND IN A FINAL DETERMINATION TO BE THE DIRECT RESULT OF THE GROSS NEGLIGENCE, BAD FAITH, SELF-DEALING OR INTENTIONAL MISCONDUCT OF APS PARTIES. THE APS PARTIES SHALL NOT BE LIABLE FOR INCIDENTAL, CONSEQUENTIAL OR SPECIAL DAMAGES, LOST PROFITS, LOST DATA, REPUTATIONAL DAMAGES, PUNITIVE DAMAGES OR ANY OTHER SIMILAR DAMAGES UNDER ANY CIRCUMSTANCES, EVEN IF THEY HAVE BEEN ADVISED OF THE POSSIBILITY OF SUCH DAMAGES. THE APS PARTIES' AGGREGATE LIABILITY, WHETHER IN TORT, CONTRACT, OR OTHERWISE, IS LIMITED TO THE AMOUNT OF FEES PAID TO APS FOR SERVICES UNDER THIS AGREEMENT (OR IF THE CLAIM ARISES FROM AN ADDENDUM TO THIS AGREEMENT, UNDER THE APPLICABLE ADDENDUM) (THE "LIABILITY CAP"). The Liability Cap is the total limit of the APS Parties' aggregate liability for any and all claims or demands by anyone pursuant to this Agreement, including liability to the Company, to any other parties hereto, and to any others making claims relating to the work performed by APS pursuant to this Agreement. Any such claimants shall allocate any amounts payable by the APS Parties among themselves as appropriate, but if they cannot agree on the allocation, it will not affect the enforceability of the Liability Cap. Under no circumstances shall the aggregate of all such allocations or other claims against the APS Parties pursuant to this Agreement exceed the Liability Cap.

Section 12. General

Equitable Remedies. Each party acknowledges and agrees that money damages alone may not be an adequate remedy for a breach of the Agreement. Each party agrees that the non-breaching party shall have the right to seek a restraining order and/or an injunction for any breach of the Agreement. If any provision of the Agreement is found to be invalid or unenforceable, then it shall be deemed modified or restricted to the extent and in the manner necessary to render the same valid and enforceable.

Severability. If any portion of the Agreement shall be determined to be invalid or unenforceable, the remainder shall be valid and enforceable to the maximum extent possible.

Entire Agreement. This Agreement, including the letter, the Terms and the schedule(s), contains the entire understanding of the parties relating to the services to be rendered by APS and supersedes any other communications, agreements, understandings, representations, or estimates among the parties (relating to the subject matter hereof) with respect to such services. The Agreement, including the letter, the Terms and the schedule(s), may not be amended or modified in any respect except in a writing signed by the parties. APS is not responsible for performing any services not specifically described herein or in a subsequent writing signed by the parties.

Related Matters. If an APS Party is required by applicable law, legal process or government action to

produce information or testimony as a witness with respect to this Agreement, the Company shall reimburse APS for any professional time and expenses (including reasonable external and internal legal costs and e-discovery costs) incurred to respond to the request, except in cases where an APS Party is a party to the proceeding or the subject of the investigation.

Joint and Several. If more than one party signs this Agreement, the liability of each party shall be joint and several. In addition, in the event more than one entity is included in the definition of Company under this Agreement, the Company shall cause each other entity which is included in the definition of Company to be jointly and severally liable for the Company's liabilities and obligations set forth in this Agreement.

Third-Party Beneficiaries. The APS Parties shall be third-party beneficiaries with respect to Section 7 hereof.

Notices. All notices required or permitted to be delivered under the Agreement shall be sent, if to APS, to:

AlixPartners, LLP
2000 Town Center, Suite 2400
Southfield, MI 48075
Attention: General Counsel

and if to the Company, to the address set forth in the Agreement, to the attention of the Company's General Counsel, or to such other name or address as may be given in writing to APS. All notices under the Agreement shall be sufficient only if delivered by overnight mail. Any notice shall be deemed to be given only upon actual receipt.

Section 13. Bankruptcy Related Matters

Notwithstanding any to the contrary in these Terms, in the event the Company files for protection under the U.S. Bankruptcy Code, the following provisions will prevail:

The Company shall promptly apply to the Bankruptcy Court for approval of the Company's retention of AlixPartners under the terms of the Agreement. The form of retention application and proposed order shall be reasonably acceptable to AlixPartners. AlixPartners shall have no obligation to provide any further services if the Company becomes a debtor under the U.S. Bankruptcy Code unless AlixPartners' retention under the terms of the Agreement is approved by a final order of the Bankruptcy Court reasonably acceptable to AlixPartners. The Company shall assist, or cause its counsel to assist, with filing, serving and noticing of papers related to AlixPartners' fee and expense matters.

The Company and AlixPartners agree that the Bankruptcy Court shall have exclusive jurisdiction over any and all matters arising under or in connection with this Agreement.

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AlixPartners will have the right to obtain independent legal counsel to obtain advice with respect to its services under this engagement. The Company will reimburse AlixPartners' for the reasonable fees and expenses of such independent legal counsel.

AlixPartners acknowledges that, during the pendency of any Bankruptcy Court approved retention, the indemnification provisions and Liability Cap set forth above may be subject to modification as stated within the Bankruptcy Court's retention order.

Due to the ordinary course and unavoidable reconciliation of fees and submission of expenses immediately prior to, and subsequent to, the date of filing, AlixPartners may have incurred but not billed fees and reimbursable expenses which relate to the prepetition period. AlixPartners will seek Bankruptcy Court approval to apply the retainer to these amounts.

If AlixPartners finds it desirable to augment its consulting staff with independent contractors (an "I/C") in this case, (i) AlixPartners will file, and require the I/C to file, 2014 affidavits indicating that the I/C has reviewed the list of the interested parties in this case, disclosing the I/C's relationships, if any, with the interested parties and indicating that the I/C is disinterested; (ii) the I/C must remain disinterested during the time that AlixPartners is involved in providing services on behalf of the Company; and (iii) the I/C must represent that he/she will not work for the Company or other parties in interest in this case during the time AlixPartners is involved in providing services to the Company. AlixPartners' standard practice is to charge for an I/C's services at the rate equal to the compensation provided by AlixPartners to such I/C.

Section 14. Data Protection

To the extent applicable, the Company and APS shall comply with the terms of the APS Data Protection Addendum (located at: <https://www.alixpartners.com/policies/processor-data-protection-addendum/>), which form part of the Agreement. The Data Protection Schedule of this Agreement shall apply to the Data Protection Addendum.

EXHIBIT B

Etlin Declaration

KIRKLAND & ELLIS LLP
KIRKLAND & ELLIS INTERNATIONAL LLP

Joshua A. Sussberg, P.C. (admitted *pro hac vice*)

Emily E. Geier, P.C. (admitted *pro hac vice*)

Derek I. Hunter (admitted *pro hac vice*)

601 Lexington Avenue

New York, New York 10022

Telephone: (212) 446-4800

Facsimile: (212) 446-4900

joshua.sussberg@kirkland.com

emily.geier@kirkland.com

derek.hunter@kirkland.com

COLE SCHOTZ P.C.

Michael D. Sirota, Esq.

Warren A. Usatine, Esq.

Felice R. Yudkin, Esq.

Court Plaza North, 25 Main Street

Hackensack, New Jersey 07601

(201) 489-3000

msirota@coleschotz.com

wusatine@coleschotz.com

fyudkin@coleschotz.com

Proposed Co-Counsel for Debtors and Debtors-in-Possession

UNITED STATES BANKRUPTCY COURT
DISTRICT OF NEW JERSEY

In re:

BED BATH & BEYOND INC., *et al.*,

Debtors. ¹

Chapter 11

Case No. 23-13359 (VFP)

(Jointly Administered)

¹ The last four digits of Debtor Bed Bath & Beyond Inc.'s tax identification number are 0488. A complete list of the Debtors in these Chapter 11 Cases and each such Debtor's tax identification number may be obtained on the website of the Debtors' claims and noticing agent at <https://restructuring.ra.kroll.com/bbby>. The location of Debtor Bed Bath & Beyond Inc.'s principal place of business and the Debtors' service address in these Chapter 11 Cases is 650 Liberty Avenue, Union, New Jersey 07083.

**DECLARATION OF HOLLY F. ETLIN
IN SUPPORT OF DEBTORS' APPLICATION FOR
ENTRY OF AN ORDER AUTHORIZING THE (I) RETENTION
OF AP SERVICES, LLC, (II) DESIGNATION OF HOLLY F. ETLIN
AS CHIEF RESTRUCTURING OFFICER AND CHIEF FINANCIAL OFFICER
EFFECTIVE AS OF THE PETITION DATE, AND (III) GRANTING RELATED RELIEF**

I, Holly F. Etlin, make this declaration (the "Declaration")² pursuant to 28 U.S.C. § 1746, and state:

1. I am a Partner and Managing Director of AlixPartners, LLP ("AlixPartners"), which has a place of business at 909 Third Avenue, Floor 30, New York, New York 10022.

2. I am duly authorized to execute this Declaration as an Authorized Representative of AP Services, LLC ("APS"), an affiliate of AlixPartners, and in support of the *Debtors' Application for Entry of an Order Authorizing the (I) Retention of AP Services, LLC, (II) Designation of Holly F. Etlin as Chief Restructuring Officer and Chief Financial Officer Effective as of the Petition Date; and (III) Granting Related Relief* (the "Application"). This Declaration is being submitted in connection with the Application. Unless otherwise stated in this Declaration, I have personal knowledge of the facts set forth herein.³

APS's Qualifications

3. APS, an affiliate of AlixPartners, LLP ("AlixPartners") is an internationally recognized restructuring and turnaround firm with substantial experience in providing interim management and financial advisory services and has an excellent reputation for its work in large and complex chapter 11 cases on behalf of debtors and creditors throughout the United States.

4. APS's professionals have provided strategic advice to debtors, creditors, bondholders, investors, and other entities in numerous chapter 11 cases. Since its inception in 1981, APS,

² Capitalized terms not otherwise defined herein shall have the meanings ascribed to such terms in the Application.

³ Certain of the disclosures herein relate to matters within the personal knowledge of other professionals at APS and are based on information provided by them.

AlixPartners, their subsidiary affiliates, and their predecessor entities have provided restructuring or crisis management services in numerous large cases in this district and others. *See, e.g., In re Avaya Inc.*, No. 23-90088 (DRJ) (Bankr. S.D. Tex. Mar. 22, 2023); *In re Party City Holdco Inc.*, No. 23-90005 (DRJ) (Bankr. S.D. Tex. Feb. 21, 2023); *In re Cineworld Group plc*, No. 22-90168 (MI) (Bankr. S.D. Tex. Oct. 28, 2022); *In re Aearo Techs. LLC*, No. 22-02890 (JJG) (Bankr. S.D. Ind. Oct. 13, 2022); *In re Enjoy Tech., Inc.*, No. 22-10580 (JKS) (Bankr. D. Del. Aug. 2, 2022); *In re Salem Harbor Power Development LP (f/k/a Footprint Power Salem Harbor LP)*, No. 22-10239 (MFW) (Bankr. D. Del. Apr. 19, 2022); *In re Nine Point Energy, LLC*, No. 21-10570 (MFW) (Bankr. D. Del. Apr. 20, 2021); *In re Tailored Brands, Inc.*, No. 20-33900 (MI) (Bankr. S.D. Tex. Oct. 6, 2020); *In re NPC Int'l, Inc.*, No. 20-33353 (DRJ) (Bankr. S.D. Tex. Aug. 14, 2020); *In re McDermott Int'l Inc.*, No. 20-30336 (DRJ) (Bankr. S.D. Tex. May 20, 2020); *In re VIP Cinema Holdings*, No. 20-10345 (MRW) (Bankr. D. Del. Mar 23, 2020); *In re Southland Royalty Co., LLC*, No. 20-10158 (KBO) (Bankr. D. Del. Feb. 27, 2020); *In re Borden Dairy Co.*, No. 20-20010 (CSS) (Bankr. D. Del. Feb. 24, 2020); *In re Aegerion Pharms., Inc.*, No. 19-11632 (MG) (Bankr. S.D.N.Y. June 27, 2019); *In re Sungard Availability Capital Servs.*, No. 19-22915 (RDD) (Bankr. S.D.N.Y. June 25, 2019); *In re Blackhawk Mining LLC*, No. 19-11595 (LSS) (Bankr. D. Del. Aug. 9, 2019); *In re FTD Cos., Inc.*, No. 19-11240 (LSS) (Bankr. D. Del. July 2, 2019); *In re CTI Foods, LLC*, No. 19-10497 (CSS) (Bankr. D. Del. Apr. 8, 2019); *In re Aceto Corp., et al.*, No. 19-13448 (VFP) (Bankr. N.J. Mar. 14, 2019); *In re Welded Constr., L.P.*, No. 18-12378 (KG) (Bankr. D. Del. Nov. 12, 2018); *In re Heritage Home Grp., LLC*, No. 18-11736 (KG) (Bankr. D. Del. Jul. 29, 2018); *In re Video Equip. Rental*, No. 18-10834 (KG) (Bankr. D. Del. May 22, 2018); *In re HCR Manorcare, Inc.*, No. 18-10467 (KG) (Bankr. D. Del. Mar 16, 2018).

5. In addition to APS's experience and reputation for providing restructuring services in chapter 11 cases, APS performed significant prepetition work for the Debtors. As a result, APS has acquired significant knowledge of the Debtors and their businesses, and familiarity with the Debtors'

financial affairs, debt structure, operations, and related matters. Likewise, in providing prepetition services to the Debtors, APS's professionals have worked closely with the Debtors' management and their other advisors. As a result, APS has experience, expertise, and specifically relevant knowledge regarding the Debtors that will assist it in providing effective and efficient services in these Chapter 11 Cases.

6. I am currently acting as the CRO and CFO for the Debtors. I have more than 30 years of experience in providing turnaround services for companies in the retail industry and has been frequently appointed to interim officer roles such as CEO, CFO, and chief restructuring officer. I am admitted to the American College of Bankruptcy and the International Insolvency Institute and am a Certified Turnaround Professional. I have been employed by AlixPartners since 2007 and have personally led notable, publicly disclosed restructuring assignments that include Tailored Brands, Inc., BCBG Max Azria Group, LLC, The Bon-Ton Stores, Inc., Pier 1 Imports, Inc., Borders Group, Inc., The Gymboree Corporation, Winn-Dixie, and New Century Financial Corp.

7. If the Application is approved, the individuals working on this matter (the "APS Personnel"), all with substantial expertise in the areas discussed above, will continue to provide necessary services to the Debtors. Such personnel will work closely with the Debtors' management and other professionals throughout the reorganization process. By virtue of the expertise of its restructuring personnel and the significant work that APS performed for the Debtors during its prepetition representation of the Debtors, APS is well-qualified to provide services to and represent the Debtors' interests in these Chapter 11 Cases.

Services to Be Provided

8. Prior to the Petition Date, the Debtors and APS entered into the Engagement Letter, which governs the relationship between them. The terms and conditions of the Engagement Letter were negotiated between the Debtors and APS and reflect the parties' mutual agreement as to the substantial efforts that will be required under this engagement.

9. Generally, APS and I shall perform activities and services to assist the Debtors throughout these Chapter 11 Cases. Working collaboratively with the senior management team, the Board of Directors and other of the Debtors' professionals, the APS Personnel and I will assist the Debtors in evaluating and implementing strategic and tactical options through the restructuring process. In addition to the ordinary course duties of a CRO and CFO, the APS Personnel and I may provide the following services:⁴

- Prepare budgets and 13-week cash forecasts and evaluate variances thereto, as required by the Debtors' lenders.
- Communicate with, and meet information needs of, the Debtors' various constituencies, including potential exit lenders.
- Strengthen the Debtors' core competencies in the finance organization, particularly cash management, planning, general accounting and financial reporting information management.
- Develop the Debtors' revised business plan, and such other related forecasts as may be required by the Debtors' lenders in connection with negotiations or by the Debtors for other corporate purposes.
- Develop a short-term operating plan designed to minimize cash requirements while maintaining the efficiency of operations, sustaining vendor relationships, and minimizing the impact on the Debtors' customer base.
- Design, negotiate and implement a restructuring strategy designed to maximize enterprise value, taking into account the unique interests of key constituencies.
- Prepare for and file a bankruptcy petition, coordinating and providing administrative support for the proceeding and developing the Debtors' plan of reorganization or other appropriate case resolution, if necessary.
- In connection with a bankruptcy, prepare (i) a disclosure statement and plan of reorganization, (ii) a liquidation analysis, (iii) statements of financial affairs and schedules of assets and liabilities, (iv) a potential preference analysis, (v) a claims analysis, and (vi) monthly operating reports and other regular reporting required by the Court.
- Manage the "working group" professionals who are assisting the Debtors in the reorganization process or who are working for the Debtors' various stakeholders to improve coordination of

⁴ The summary provided herein is for illustrative purposes only and is subject to the Engagement Letter in all respects. In the event of any inconsistency between the services as set forth herein and the Engagement Letter, the Engagement Letter will control.

their effort and individual work product to be consistent with the Debtors' overall restructuring goals.

- Create and communicate materials for diligence purposes and manage the flow of information to potential acquirers in connection a potential sale of the Debtors' assets.
- Have direct reporting of all FP&A, Procurement and Treasury personnel.
- Establish and operate weekly (direct) operational 13-week cash flow forecasting process and deliver weekly forecast reports to management in an agreed form.
- Lead negotiations with the Debtors' vendors and suppliers about ensuring products continue to be shipped to the Debtors and services continue to be performed, on terms and conditions favorable to the Debtors.
- Identify both structural (vs one-time) and / or near-term tactical cost and effectiveness improvement opportunities (including cost and time to achieve) as well as ways to accelerate existing initiatives.
- Advise on prioritization of key operational improvements to increase effectiveness, efficiency, and control and reduce risk, and the operational metrics and KPIs associated with the realization thereof.
- Work synergistically and in collaboration with both management and the Debtors' third-party advisers.
- Lead the Finance and Accounting departments consistent with the practices and requirements of a chief finance officer of a publicly traded company.
- Undertake detailed planning and lead / support rapid execution/implementation of key changes, and manage the initiative pipeline and ongoing reporting, including, among other things, enhance the FP&A department to better provide business analysis and forecasting.
- Identify the need and provide (or assist in the sourcing and hiring of) necessary support for longer term performance improvement opportunities in support of line management (as agreed), including, among other things, payment processing, cash management and financial close process, and related reporting.
- Provide weekly financial and other reports, both verbal and written, to the Board of Directors.
- Provide financial and other reports (as needed and required as well as requested) to the Board of Directors and third parties, including the Debtors' lenders.
- Manage and be responsible for the Debtors' reporting obligations.
- Assist with such other matters as may be requested by the Debtors and are mutually agreeable.

No Duplication of Services

10. APS understands that the Debtors may retain additional professionals during the term of its engagement and will work cooperatively with such professionals to integrate any respective work conducted by the professionals on behalf of the Debtors. The services provided by APS will complement, and not duplicate, the services to be rendered by other professional retained in these Chapter 11 Cases.

Fee and Expense Structure

11. APS's decision to accept this engagement is conditioned upon its ability to be retained in accordance with its customary terms and conditions of employment, compensated for its services, and reimbursed for the out-of-pocket expenses it incurs in accordance with its customary billing practices, as set forth in Schedule 1 of the Engagement Letter (the "Fee and Expense Structure").

12. Fees for services provided by me, Holly Etlin, the Debtors' CRO and CFO, shall be billed at \$70,000.00 weekly. APS's other fees will be based on the hours spent by the APS Personnel at APS's current standard hourly rates, subject to periodic adjustments, which are as follows:

Title	Hourly Rate
Holly Etlin, CRO and CFO	\$70,000 weekly fixed fee
Managing Director	\$1,140 – \$1,400
Partner	\$1,115
Director	\$880 – \$1,070
Senior Vice President	\$735 – \$860
Vice President	\$585 – \$725
Consultant	\$215 – \$565
Paraprofessional	\$360-380

13. APS generally reviews and revises its billing rates semi-annually. Changes in applicable hourly rates will be noted on the invoices for the first time period in which the revised rates become effective.

14. APS often works for compensation that includes hourly-based fees and performance-based, contingent-incentive compensation earned upon achieving meaningful results. In these Chapter 11 Cases, APS has agreed to contingent-incentive compensation as set forth below.

15. In accordance with the Engagement Letter, APS and the Debtors have agreed that APSs shall earn, subject to Court approval, a Completion Fee (as defined in the Engagement Letters) based on the timing from the filing of a chapter 11 petition to confirmation of a chapter 11 plan. More specifically, APS shall earn a completion fee of \$750,000 upon the earliest to occur of any of the following: (i) confirmation of a Chapter 11 Plan, (ii) a sale of all or substantially all of the Company's assets under section 363 of the Bankruptcy Code or otherwise, (iii) the consummation of any material recapitalization or debt restructuring of the Company, or (iv) consummation of one or more transactions, in any form, that effectively transfers a significant portion of the business as a going concern to another entity or entities or that results in a change in structure of the Board. The Completion Fee shall be due and payable immediately when the success objective or objectives determined as described above have been achieved.

16. To the extent APS requires services of its international divisions or personnel from specialized practices, the standard hourly rates for that international division or specialized practice will apply.

17. To the extent APS uses the services of independent contractors (the "Contractors") in these Chapter 11 Cases, APS shall: (a) pass through the cost of such Contractors to the Debtors at the same rate that APS pays the Contractors; (b) seek reimbursement for actual costs only; (c) ensure that

the Contractors are subject to the same conflict checks as required for APS; and (d) file with the Court such disclosures required by Bankruptcy Rule 2014.

18. In addition to compensation for services rendered by APS Personnel, APS will seek reimbursement for reasonable and necessary expenses incurred in connection with these Chapter 11 Cases, including, but not limited to, transportation costs, lodging, and meals.

19. APS will submit monthly invoices to the Debtors, and the Debtors request authority to pay, in the ordinary course of business, all reasonable amounts invoiced by APS for fees and expenses.

20. Upon approval of the relief requested, APS will not be employed as a professional under section 327 of the Bankruptcy Code, and it will not submit fee applications pursuant to Bankruptcy Code sections 330 and 331. APS will, however, file with the Court, and provide reports of compensation earned and expenses incurred on a monthly basis (“Compensation Reports”) to: (a) the U.S. Trustee (b) proposed counsel to the official committee of unsecured creditors; and (c) counsel to any statutory committee appointed in these Chapter 11 Cases (the “Notice Parties”). Such reports shall summarize the services provided and identify the compensation earned and expenses incurred by APS Personnel. The Notice Parties shall have ten days after the date each Staffing Report is served upon them to object. The Staffing Reports and APS’s staffing decisions will be subject to review by the Court in the event an objection is filed.

21. APS may from time to time add or remove staff, and APS will file staffing reports that will reflect the APS Personnel that provided services on a monthly basis (“Staffing Reports”). Staffing Reports will include the names of all full- and part-time APS Personnel involved in these Chapter 11 Cases and each individual’s hourly billing rate. The Notice Parties shall have ten days after the date each Staffing Report is served upon them to object. The Staffing Reports and APS’s staffing decisions will be subject to review by the Court in the event an objection is filed.

22. APS and affiliates received a retainer in the amount of \$1,000,000 from the Debtors (the “Retainer”). According to APS’s books and records, during the 90-day period prior to the Petition Date, the Debtors paid APS and affiliates \$8,141,072.15 in aggregate for professional services performed and expenses incurred, including advanced payments and \$500,000 the Retainer.

23. APS is requesting that any balance of the Retainer constitute an evergreen retainer as security for post-petition services and expenses. An evergreen retainer is appropriate in these Chapter 11 Cases because it reflects normal business terms in the marketplace and because APS and the Debtors are sophisticated business entities that have negotiated the Retainer at arm’s length.

24. Due to the ordinary course and unavoidable reconciliation of fees and submission of expenses immediately prior, and subsequent to, the Petition Date, APS may have incurred fees and reimbursable expenses related to the prepetition period which remain unpaid. Approval is sought from the Court for APS to apply the Retainer and advanced payments to these unpaid amounts. Upon entry of an order approving the relief requested herein, APS will apply the Retainer and advanced payments to the unpaid amounts, and the Debtors will not owe APS any sums for prepetition services.

25. The Fee and Expense Structure is consistent with and typical of compensation arrangements entered into by APS and other comparable firms that render similar services under similar circumstances. APS believes that the Fee and Expense Structure is reasonable, market-based, and designed to compensate APS fairly for its work and to cover fixed and routine overhead expenses.

APS’s Disinterestedness

26. In connection with its proposed retention by the Debtors in these Chapter 11 Cases, APS undertook a complex process, the details of which are set forth in **Schedule 2** attached hereto, to determine whether it had any conflicts or other relationships that might cause it not to be disinterested or to hold or represent an interest adverse to the Debtors’ estates. Specifically, APS obtained from the Debtors and/or their representatives a potential parties in interest list in these Chapter 11 Cases (each party a “Party in Interest,” and such list, the “Parties in Interest List”). The Parties in Interest List is

attached hereto as **Schedule 1**. A search was performed for connections to each Party in Interest as to AlixPartners Holdings, LLP, AlixPartners' parent company ("Holdings"), and each of Holdings' U.S. and non-U.S. subsidiaries ("Holdings Enterprise," and collectively, "AP"). Results for connections to the Parties in Interest List are disclosed on **Schedule 2** attached hereto.

27. Based on that review, APS represents that, to the best of its knowledge, APS knows of no fact or situation that would represent a conflict of interest, cause it not to be disinterested, or hold or represent an interest adverse to the Debtors' estates.

28. APS and its affiliates are advisors and crisis managers providing services and advice in many areas, including restructuring and distressed debt. As part of its diverse practice, APS appears in numerous cases, proceedings, and transactions involving many different law firms, accountants, investment bankers, and financial consultants, some of whom may represent claimants and parties in interest in these Chapter 11 Cases. Further, APS has in the past, and may in the future, be represented by various attorneys and law firms, some of whom may be involved in these Chapter 11 Cases. In addition, APS has been in the past, and likely will be in the future, engaged in matters unrelated to the Debtors or these Chapter 11 Cases in which it works with or in opposition to other professionals involved in these Chapter 11 Cases. Moreover, APS might have referred work to other professionals retained in these Chapter 11 Cases. Likewise, professionals retained in these Chapter 11 Cases might have referred work to APS. To the best of my knowledge, information and belief, insofar as I have been able to ascertain after reasonable inquiry, none of these business relationships constitute interests adverse to the Debtors' estates.

29. From time to time, APS has provided services, and likely will continue to provide services, to certain creditors of the Debtors and various other parties adverse to the Debtors in matters wholly unrelated to these Chapter 11 Cases. As described herein, however, APS has undertaken a

detailed search to determine, and to disclose, whether it is providing or has provided services to any significant creditor, equity security holder, insider, or other Party in Interest in such unrelated matters.

30. To the best of my knowledge, information and belief, insofar as I have been able to ascertain after reasonable inquiry, none of the APS Personnel (a) have any connection with the United States Trustee for the District of New Jersey (the “U.S. Trustee”), or any employee in the Office of the U.S. Trustee; or (b) are related or connected to any United States Bankruptcy Judge for the District of New Jersey, except as otherwise set forth in **Schedule 2**.

31. To the best of my knowledge, none of the members of the engagement team or AP is a direct holder of any of the Debtors’ securities. It is possible that members of the engagement team or certain of APS’s employees, managing directors, board members, equity holders, or an affiliate of any of the foregoing, may own interests in mutual funds or other investment vehicles (including various types of private funds) that own the Debtors’ or other parties in interest’s debt or equity securities or other financial instruments, including bank loans and other obligations. Typically, the holders of such interests have no control over investment decisions related to such investment funds or financial instruments. APS’s policy prohibits its employees from personally trading in the Debtors’ securities.

32. To the best of my knowledge, information, and belief, insofar as I have been able to ascertain after reasonable inquiry, APS has not been retained to assist any entity or person other than the Debtors on matters relating to, or in direct connection with, these Chapter 11 Cases. APS will continue to provide professional services to entities that may be creditors or equity security holders of the Debtors or other parties in interest in these Chapter 11 Cases, provided that such services do not relate to, or have any direct connection with, these Chapter 11 Cases or the Debtors.

33. Certain of APS’s employees, managing directors, board members, equity holders, or an affiliate of any of the foregoing may have financial accounts or insurance relationships with a potential Party in Interest.

34. Despite the efforts described above to identify and disclose the connections that AP and its affiliates have with parties in interest in these Chapter 11 Cases, because the Debtors form a large enterprise with numerous creditors and other relationships, APS is unable to state with certainty that every client relationship or other connection has been identified and disclosed.

35. In accordance with section 504 of the Bankruptcy Code and Bankruptcy Rule 2016, neither I nor APS has entered into any agreements, express or implied, with any other Party in Interest, including the Debtors, any creditor, or any attorney for such Party in Interest in these Chapter 11 Cases, (a) for the purpose of sharing or fixing fees or other compensation to be paid to any such party in interest or its attorneys for services rendered in connection therewith, (b) for payment of such compensation from the assets of the estates in excess of the compensation allowed by the Court pursuant to the applicable provisions of the Bankruptcy Code, or (c) for payment of compensation in connection with these Chapter 11 Cases other than in accordance with the applicable provisions of the Bankruptcy Code.

36. Accordingly, except as otherwise set forth herein, insofar as I have been able to determine, neither I, APS nor any APS Personnel holds or represents any interest adverse to the Debtors or their estates, and APS is a “disinterested person” as that term is defined in section 101(14) of the Bankruptcy Code, as modified by section 1107(b) of the Bankruptcy Code, in that APS and the APS Personnel:

- (a) are not creditors, equity security holders, or insiders of the Debtors;
- (b) were not, within two years before the Petition Date, a director, officer, or employee of the Debtors; and
- (c) do not have an interest materially adverse to the interest of the Debtors’ estate or any class of creditors or equity security holders, by reason of any direct or indirect relationship to, connection with, or interest in, the Debtors, or for any other reason.

37. If APS discovers additional information that requires disclosure, APS will promptly file a supplemental disclosure with the Court as required by Bankruptcy Rule 2014. APS reserves the right

to supplement this Declaration in the event that APS discovers any facts bearing on matters described in this Declaration regarding APS's employment by the Debtors.

Pursuant to 28 U.S.C. § 1746, I declare under penalty of perjury that the foregoing is true and correct to the best of my knowledge and belief.

Dated: May 15, 2023

AP Services, LLC

By: /s/ Holly F. Etlin
Name: Holly F. Etlin
Title: Authorized Representative

Schedule 1

Potential Parties-in-Interest

SCHEDULE 1

List of Schedules

<u>Schedule</u>	<u>Category</u>
1(a)	Debtor
1(b)	Non-Debtor Affiliate
1(c)	Director/Officer
1(d)	Equity Shareholder
1(e)	Bondholder
1(f)	Debtor Professional
1(g)	Depository Banks
1(h)	Freight Provider
1(i)	Guarantor
1(j)	Insurance Provider
1(k)	Interested Party
1(l)	Landlord
1(m)	Lender Advisor
1(n)	Letter of Credit Beneficiary
1(o)	Letter of Credit Provider
1(p)	Litigation
1(q)	Office of the United States Trustee
1(r)	Ordinary Course Professional
1(s)	Secured Lender
1(t)	Trade
1(u)	UCC Lien
1(v)	Unsecured Noteholder
1(w)	Utility Provider

SCHEDULE 1(a)

Debtor

Alamo Bed Bath & Beyond Inc.	Buy Buy Baby of Rockville Inc.
BBB Canada LP Inc.	Buy Buy Baby of Totowa Inc.
BBB Value Services Inc.	BWAO LLC
BBBY Management Corp.	Chef C Holdings LLC
BBBYCF LLC	Decorist LLC
BBBYTF LLC	Deerbrook Bed Bath & Beyond Inc.
Bed Bath & Beyond Inc.	Harmon of Brentwood Inc.
Bed Bath & Beyond of Annapolis Inc.	Harmon of Caldwell Inc.
Bed Bath & Beyond of Arundel Inc.	Harmon of Carlstadt Inc.
Bed Bath & Beyond of Baton Rouge Inc.	Harmon of Franklin Inc.
Bed Bath & Beyond of Birmingham Inc.	Harmon of Greenbrook II Inc.
Bed Bath & Beyond of Bridgewater Inc.	Harmon of Hackensack Inc.
Bed Bath & Beyond of California LLC	Harmon of Hanover Inc.
Bed Bath & Beyond of Davenport Inc.	Harmon of Hartsdale Inc.
Bed Bath & Beyond of East Hanover Inc.	Harmon of Manalapan Inc.
Bed Bath & Beyond of Edgewater Inc.	Harmon of Massapequa Inc.
Bed Bath & Beyond of Falls Church Inc.	Harmon of Melville Inc.
Bed Bath & Beyond of Fashion Center Inc.	Harmon of New Rochelle Inc.
Bed Bath & Beyond of Frederick Inc.	Harmon of Newton Inc.
Bed Bath & Beyond of Gaithersburg Inc.	Harmon of Old Bridge Inc.
Bed Bath & Beyond of Gallery Place LLC	Harmon of Plainview Inc.
Bed Bath & Beyond of Knoxville Inc.	Harmon of Raritan Inc.
Bed Bath & Beyond of Lexington Inc.	Harmon of Rockaway Inc.
Bed Bath & Beyond of Lincoln Park Inc.	Harmon of Shrewsbury Inc.
Bed Bath & Beyond of Louisville Inc.	Harmon of Totowa Inc.
Bed Bath & Beyond of Mandeville Inc.	Harmon of Wayne Inc.
Bed Bath & Beyond of Manhattan Inc.	Harmon of Westfield Inc.
Bed Bath & Beyond of Norman Inc.	Harmon of Yonkers Inc.
Bed Bath & Beyond of Opry Inc.	Harmon Stores Inc.
Bed Bath & Beyond of Overland Park Inc.	Liberty Procurement Co. Inc.
Bed Bath & Beyond of Palm Desert Inc.	Of a Kind Inc.
Bed Bath & Beyond of Paradise Valley Inc.	One Kings Lane LLC
Bed Bath & Beyond of Pittsford Inc.	San Antonio Bed Bath & Beyond Inc.
Bed Bath & Beyond of Portland Inc.	Springfield Buy Buy Baby Inc.
Bed Bath & Beyond of Rockford Inc.	
Bed Bath & Beyond of St. Louis Inc.	
Bed Bath & Beyond of Towson Inc.	
Bed Bath & Beyond of Virginia Beach Inc.	
Bed Bath & Beyond of Waldorf Inc.	
Bed Bath & Beyond of Woodbridge Inc.	
Bed 'n Bath Stores Inc.	
Buy Buy Baby Inc.	

SCHEDULE 1(b)

Non-Debtor Affiliate

BBB Canada Ltd.
BBB Mexico L.L.C.
Bed Bath & Beyond Canada L.P.
Bed Bath & Beyond Mexico S. de R. de C.V.
Harmon of Roxbury, Inc.
Importadora BBBMex S. de R.L. de C.V.
Oak Insurance Company Inc.
Servicios BBBMex S. de R.L. de C.V.
Servicios, S. de R.L. de C.V.

SCHEDULE 1(c)

Director/Officer

Andrisano, Toni-Anne
Bowen, Marjorie
Crossen, Laura
Danzig, Mark
Dyer, Greg
Edelman, Harriet
Foster, Jonathan
Fratanduono, Camille
Gove, Sue
Haddad, Wade
Kastin, David
Kim, Susie
Kirwan, Jeffrey
Lindblom, Scott
Lombard, Shelly
Markoe, Lynda
Schecter, Joshua
Shah, Minesh
Sichel, Bart
Sirhal, Mara
Weiss, Andrea
Wu, Patty
Yerger, Ann

SCHEDULE 1(d)

Equity Shareholder

BlackRock Inc.

Vanguard Group Inc., The

SCHEDULE 1(e)

Bondholder

1832 Asset Management LP	Finlabo SIM SpA
AllianceBernstein LP	Flow Traders U.S. LLC
Alta Capital Management LLC	Foxhill Capital Partners LLC
Altrius Capital Management Inc.	Franklin Advisers Inc.
Ameritas Life Insurance Corp. of New York	GIA Partners LLC
APG Asset Management US Inc.	Goldman Sachs Asset Management LP (US)
AQS Asset Management LLC	GSO Capital Partners LP
Aristotle Capital Management LLC	Healthcare of Ontario Pension Plan
Asset Allocation & Management Co. LLC	Highbridge Capital Management LLC
Aviary Capital Enterprises Inc.	Hotchkis & Wiley Capital Management LLC
Banco de Sabadell SA	HSBC Bank PLC
Bank of America Merrill Lynch Proprietary Trading	International City Management Association Retirement Corp.
Barclays Capital Inc.	Invesco Advisers Inc.
Bivium Capital Partners LLC	Invesco Capital Management LLC
BlackRock Advisors LLC	JPMorgan Investment Management Inc.
Blackstone Liquid Credit Strategies LLC	JPMorgan Securities LLC
BlueCrest Capital Management (U.K.) LLP	KSKJ Life American Slovenian Catholic Union
BNP Paribas Asset Management France	Lawson Kroeker Investment Management Inc.
BNP Paribas Securities Corp.	LM Capital Group LLC
BondBloxx Investment Management Corp.	Lombard Odier Asset Management Europe Ltd.
BVK- Beamtenversicherungskasse des Kantons Zurich	MacKay Shields LLC
Cable Car Capital LLC	Manhattan Life Insurance
California Public Employees Retirement System	Manning & Napier Advisors LLC
Canal Insurance Co.	Marathon Asset Management Ltd.
CapitalatWork - Foyer Group (Belgium)	Mellon Investments Corp.
Carillon Tower Advisers Inc.	Millennium Advisers LLC
CastleKnight Management LP	Miller Value Partners LLC
Catholic Family Fraternal of Texas	Mirabaud Asset Management Ltd.
Chartwell Investment Partners LLC	Mont Blanc Capital Management AG
Chicago Capital LLC	Morgan Stanley & Co. LLC
CIGNA Investments Inc.	Murchinson LP
Citigroup Global Markets Inc.	Muzinich & Co. Inc.
Croatian Fraternal Union of America	Napier Park Global Capital (US) LP
CTC Alternative Strategies Ltd.	New Jersey, State of, Division of Investment New York, City of (NY), Comptroller's Office
DBX Advisors LLC	Northern Trust Global Investments Ltd.
Deutsche Bank Securities Inc.	
Diamond Insurance Group Ltd.	
FBL Investment Management Services Inc.	
Fidelity Management & Research Co. LLC	

Northwestern Mutual Investment
Management Co. LLC
Nykredit Bank AS
Oppenheimer Asset Management Inc.
Pension Reserves Investment Management
Board
PFA Asset Management AS
PGIM Inc.
Pharus Management SA
PNC Bank NA
Russell Investment Management LLC
Safeway Insurance Group
Safrat Securities LLC
Seix Investment Advisors LLC
Selected Funeral & Life Insurance Co.
SG Americas Securities LLC
Shlomo Holdings Ltd.
SMH Capital Advisors LLC
Squarepoint OPS LLC
State Street Global Advisors
SumRidge Partners LLC
Tennessee Farmers Mutual Insurance Co.
TOBAM
UBS Securities LLC
USA Life One Insurance Co. of Indiana
Van Eck Associates Corp.
Verition Fund Management LLC
Virtus Investment Advisors Inc.
Western Asset Management Co. LLC
Zest SA

SCHEDULE 1(f)

Debtor Professional

A&G Realty Partners, LLC

Cole Schotz P.C.

Kirkland & Ellis LLP

Kirkland & Ellis International LLP

Kroll Restructuring Administration LLC

Lazard Frères & Co. LLC

SCHEDULE 1(g)

Depository Banks

Banco Popular
BB&T
Fifth Third
First Hawaiian
JPMorgan
Key Bank
Scotia Bank
SSB/Morgan Stanley
UBS
Union Bank
US Bank
Wells Fargo

SCHEDULE 1(h)

Freight Provider

Federal Express

SCHEDULE 1(i)

Guarantor

BBB Canada LP Inc.
BBB Canada Ltd.
BBB Value Services Inc.
BBBY Management Corp.
BBBYCF LLC
BBBYTF LLC
Bed Bath & Beyond Canada LP
Bed Bath & Beyond Inc.
Bed Bath & Beyond of California LLC
Bed 'n Bath Stores Inc.
Buy Buy Baby Inc.
BWAOLLC
Chef C Holdings LLC
Decorist LLC
Harmon Stores Inc.
Liberty Procurement Co. Inc.

SCHEDULE 1(j)

Insurance Provider

Ace Property & Casualty Insurance Co.
Affiliated FM Insurance Co.
AIG
AIG Insurance Co. of Canada
AIG Specialty Insurance Co.
Allianz Global Risks US Insurance Co.
Allied World Specialty Insurance Co.
Arch Insurance Co.
Arch Specialty Insurance Co.
Argonaut Insurance Co.
Axis Surplus Insurance Co.
Berkley Assurance Co.
Berkshire Hathaway Specialty Insurance Co.
Certain Underwriters at Lloyd's - Syndicate 1183 (Validus)
Continental Insurance Co.
Endurance American Insurance Co.
Factory Mutual Insurance Co.
Federal Insurance Co.
FM Global de Mexico SA De CV
General Security Indemnity Co. of Arizona
Great American Insurance Co.
Hudson Insurance Co.
Insurance Co. of the State of Pennsylvania, The
Insurance Corp. of British Columbia
Liberty Surplus Insurance Corp.
Lloyd's Syndicate 2623 (Beazley Furlonge Ltd.)
Mercer Insurance Co.
National Casualty Co.
National Union Fire Insurance Co. of Pittsburgh PA
Navigators Insurance Co.
Ohio Casualty Insurance Co., The
Old Republic Union Insurance Co.
Safety National Casualty Corp.
Safety Specialty Insurance Co.
Scottsdale Insurance Co.
Starr Surplus Lines Insurance Co.
State National Insurance Co. Inc.
Underwriters At Lloyd's London
XL Insurance America Inc.
Zurich American Insurance Co.

SCHEDULE 1(k)

Interested Party

Angelo Gordon
Ares Management Corp.
Authentic Brands Group Inc.
Blue Torch Capital LP
Centerbridge Partners LP
Cerberus Capital Management LP
Citigroup Inc.
Cohen, Ryan
CSC Generation Inc.
Hudson Bay Capital
Interweave Inc.
JPMorgan Chase & Co.
Michaels Stores Inc.
MidCap Financial LLC
Putman Investments
SB360 Capital Partners LLC
Silver Point Capital LP
Sleep Country Canada Holdings Inc.
Sycamore Partners Management LP

SCHEDULE 1(l)

Landlord

0509 CC Ocala Joint Venture	AK-SAR-BEN Village LLC
0534 Pensacola Cordova Land LLC	Alexander's Rego Shopping Center Inc.
101 & Scottsdale LLC	Alexandria Main Mall LLC
1019 Central Avenue Corp.	Almaden Plaza Shopping Center Inc.
12535 SE 82nd Ave LLC	Alpine Cherry Creek LLC
1301 East Gladstone Street Investors LLC	ALTO Northpoint LP
13555 TTN LLC	Amherst Crossing AMA Realty Ventures LLC
168th & Dodge LP	Anna Mscisz Trust
1700 Oxford Drive Partnership	Arapahoe Crossings LP
200-220 West 26 LLC	Arboretum Retail LLC
209-261 Junction Road Madison Investors LLC	ARC ASANDSC001 LLC
2180 Kings Highway DE LLC	ARC BHTVCMI001 LLC
2200 Lohman Ave. LLC	ARC CLORLFL001 LLC
270 Greenwich Street Associates LLC	ARC CLORLFL001 LLC-Lockbox
271 South Broadway LLC	ARC CPFAYNC001 LLC
28th Street Management Co. LLC	ARC PCBIRAL001 LLC
293-305 Route 22 East LLC	ARC PRLAWS001 LLC
31535 Southfield Road LLC	ARC SMWMBFL001 LLC
36 Monmouth Plaza LLC	ARC SSSEBFL001 LLC
3600 Long Beach Road, LLC	ARC TCMESTX001 LLC
4S Commons Partners LLC	ARG BBSCHIL001 LLC
555 9th Street LP	ARG CCALBNMOO1 LLC
5737-5848 North Elizabeth Street Holdings LLC	ARG FSBROWI001 LLC
6034 Azle Avenue LLC	ARG GFBOGKY001 LLC
675 AOA Owner LLC	ARG MPLTRAR001 LLC
81 Associates LLC	ARG PSALBNM001 LLC
A&W Acquisitions LLC	ARG SAABITX001 LLC
ABAH LLC	ARG SPSPRIL001 LLC
Aberdeen Commons Associates LLC	ARG SSSTRPA001 LLC
ABJ Group Advancement TX LLC	ARG TTRALNC001 LLC
Acadia Realty LP	Arrowhead Palms LLC
ACS Fort Smith Pavilion AR LLC	A-S 149 Island Gate Plaza LP
ACS Town Square Shopping Center IN LLC	A-S 156 HQSC LP
AE Holdings I LLC	Asbury Shops LLC
AGC Pacific Coast Plaza LLC	ATT OST Marketplace LLC
Agree 1031 LLC	AVR CPC Associates LLC
Agree Grand Chute WI LLC	B Comm Realty LLC
Agree LP	B33 Erie Marketplace II LLC
Airport Plaza LLC	B33 Maple Grove II LLC
AJG Enterprises LLC	Barrywoods Holdings LLC
	Basser-Kaufman Real Estate

Bayer Development Co. LLC
Bayshore Mall Partners
BBB Plaza Associates Ltd.
BBP Partners LLC
BCB Group Investments Tramonto
Marketplace LLC
BCC II LLC
Beatty LP
Bell Tower Shops LLC
Belleclaire Hotel LLC
Belz Investco GP
Benchmark-Clarence Associates LLC
Benderson 85-1 Trust
Benderson Properties Inc.
Berkshire Merrill Road LLC
BG Monmouth LLC
BIT Holdings Sixty-Three Inc.
BIT Investment Twenty Seven LLC
Bowles Village Center LLC
Boyer Spring Creek LLC
Bradenton I LLC
BRE DDR Fairfax Town Center LLC
BRE DDR Flatacres Marketplace LLC
BRE DDR IVA Southmont PA LLC
BRE DDR Lake Brandon Village LLC
BRE/Pearlridge LLC
BREIT Bingo Holdings LLC
Brentwood Plaza LLC
Bridgewater Falls Station LLC
Brighton Mall Associates LP
Bristol-Warner Investors LLC
Brixmor Arborland LLC
Brixmor GA Coastal Landing (FL) LLC
Brixmor GA Cobblestone Village at St.
Augustine LLC
Brixmor GA Delta Center (MI) LLC
Brixmor GA Fashion Corner LLC
Brixmor GA Springdale/Mobile LP
Brixmor GA Westminster LLC
Brixmor Hale Road LLC
Brixmor Holdings 6 SPE LLC
Brixmor Property Owner II LLC
Brixmor SPE 1 LLC
Brixmor/IA Delco Plaza LLC
Brixton Beaumont LLC
Brixton Rogue LLC

Broadway Belvedere LLC
Brookwood Capital Partners LLC
Brown Ranch Properties LP
Burlington Gateway LP
BV Southwind LLC
BV Waco Central Texas Marketplace LLC
BVA Avenue LLC
BVA Deerbrook SPE LLC
BVA Towne Square LLC
BVA Woodhill LLC
BVC Oakwood Commons Inc.
BVCV Union Plaza LLC
CAC Atlantic LLC
Cafaro Northwest Partnership, The
CAL Development LLC
Caldwell Mooney Partners II LP
Camden Village LLC
Candlewood Lake Road LLC
Canton Corners Ford Road LLC
Canton Marketplace Owner LLC
Canyon Park West LLC
Caparra Center Associates LLC
Capital Mall Land LLC
Capstone Marketplace LLC
Carson Valley Center LLC
Caruth Acquisition LP
Castle Ridge Associates
Casto-Oakbridge Venture Ltd.
CD 2007-CD5 Ed Noble Parkway LLC
Center Developments Oregon LLC
Centerra Retail Shops LLC
Centerton Square Owners LLC
Central Mall Port Arthur Realty Holding
LLC
Central Shopping Centers CC LLC
Centre at Deane Hill GP, The
Centre at Deane Hill LLC, The
CFH Realty III/Senset Valey LP
CFH Realty III/Sunset Valley LP
Champlain Center South Associates LLC
Chandler Festival SPE LLC
Chandler Village Center LLC
Charter Warwick LLC
Chase Green Mountain LP
Chenal Place Properties LLC
Cherry Hill Retail Partners LLC

Chico Crossroads LP
Christiana Town Center LLC
Closter Marketplace (EBA) LLC
CMR LP
Coastal Grand CMBS LLC
Cobb Place Property LLC
Cole MT Folsom CA LP
Cole San Marcos TX LLC
College Plaza Station LLC
Colonies-Pacific LLC, The
Columbia Square Kennewick LLC
Columbia Tech Center LLC
Columbiana Station E&A LLC
Columbus Town Center II LLC
Commons at Issaquah Inc.
Commons at Sugarhouse LC, The
Concord Investment Co.
Congressional North Associates LP
Congressional Plaza Associates LLC
Conroe Marketplace SC LP
Coral Sky Retail LLC
CP Venture Five-AV LLC
CP Venture Two LLC
CPC Gateway Plaza LLC
CPT Arlington Highlands 1 LP
CPT Louisville I LLC
CR Hagerstown LLC
CR Mount Pleasant LLC
CR Oakland Square LLC
CR West Ashley LLC
Credi Chattanooga LLC
Creekstone Juban I LLC
Crestview Hills Town Center LLC
Crocker Park Phase III LLC
Crossing at 288 Phase 2 Ltd., The
Crossroads Canada LLC
Crosswinds St. Pete LLC
Crystal Mall LLC
CSHV Woodlands II LP
CSM West Ridge Inc.
CT Center S.C. LP
CTC Phase II LLC
CVSC LLC
CW Northridge Plaza LLC
Dadeland Station Associates
Daly City Partners I LP

Daly City Serramonte Center LLC
Dartmouth Marketplace Associates LLC
Davenport CRG LLC
DC USA Operating Co. LLC
DDR Carolina Pavilion LP
DDR Creekside LP
DDR Del Sol LLC SE
DDR Guilford LLC
DDR Hendon Nassau Park II LP
DDR Southeast Loisdale LLC
DDR Southeast Snellville LLC
DDR Winter Garden LLC
DDRA Tanasbourne Town Center LLC
DDRM Shoppes of Ellenwood LLC
DDRTC Marketplace at Mill Creek LLC
DDRTC Village Crossing LLC
De Rito/Kimco Riverview LLC
Decatur Realty LLC
Dedham Real Estate Development LLC
Delco LLC
Delta & Delta Realty Trust
DeMoulas Super Markets Inc.
Denver West Village LP
Dewcom LLC
DFG-BBB Monroe LLC
Dickman & Chernotsky
Dierbergs Osage Beach LLC
Dillon Ridge Marketplace III LLC
DJD Partners 10 LLC
Dollinger-Ventura Associates
Dollinger-Westlake Associates
Donahue Schriber Realty Group LP
Dong Koo Kim & Jong Ok Kim Family
Trust, The
Dorcich-Vidovich
Dothan Pavilion Group LLC
Downey Landing SPE LLC
Downtown Summerlin
DPEG Fountains LP
Dreamland of Asheville Associates LLC
DRP Market Heights Property Owner LLC
DRP Tulsa Hills Property Owner LLC
DS Properties 18 LP
DT University Centre LP
DTL-SGW LLC
DTR1C-SGW LLC

DTS Properties LLC
Duluth (Gwinnett) SSR LLC
Durango Mall LLC
E&A Northeast LP
Eager Road Associates West LLC
East Chase Properties LLC
Easton Market LLC
Eastridge Mall Realty Holding LLC
Edens Plaza SC Owner LLC
Edgewood Retail LLC
Edison BRMA001 LLC
Edison BRMA002 LLC
Edison DENJ001 LLC
Edison EHNJ001 LLC
Edison NNVA001 LLC
EIG Grand Island LLC
EIG Wanamaker LLC
Elite Development Group LLC
Elmsford-119 Associates LLC
Empire East LLC
Encinitas Town Center Associates I LLC
Enid Two LLC
Epps Bridge Centre Property Co. LLC
Equity One (Florida Portfolio) LLC
Equity One (Northeast Portfolio) LLC
Equity One (Southeast Portfolio) LLC
EREP Broadway Commons I LLC
Evergreen -1-10 & Ray LLC
ExchangeRight Value-Add Portfolio 2
Master Lessee LLC
F&H Sinclair Properties
Fairview Shopping Center LLC
Family Center at Federal Way LLC, The
Farley Realty Associates
Federal Realty - Barracks Road (500-2070)
Federal Realty - Gratiot S.C. (500-1220)
Federal Realty Investment Trust
Federal Realty Investment Trust Property
#1180
Federal Realty Investment Trust Property
#1217
Federal Realty Partners LP
Federated Associates
FHS Promenade LLC
Fidelity Totowa Associates LLC
Finmarc Wildewood LLC

First Real Estate Investment Trust of New
Jersey Inc.
Five Points Revocable Trust
Flagler SC LLC
Flemington Retail LLC
Forest Plaza LLC
Forum Lone Star LP
FR Assembly Square LLC
FR Camelback Colonnade LLC
Franklin Park SC LLC
Freedom Group LLC
Frontier Plaza LLC
FW Ridge Rock Ltd.
G&I IX Kildeer LLC
G&I IX Primrose Marketplace LLC
G&I VII Carriage Crossing LLC
G3C Temple LLC
Gainesville Associates
Garfield-Southcenter LLC
Gateway Center Properties II LLC
Gateway Fairview Inc.
GBR Holmdel Plaza LLC
GC Ambassador Courtyard LLC
Germantown E&A LLC
GF Valdosta Mall LLC
GG Midlothian TC LLC
GG REIF I Gateway LLC
GGCal LLC
GK Holiday Village LLC
GKT Shoppes at Legacy Park LLC
Glacier 400 Wilbur LLC
Glimcher SuperMall Venture LLC
GLP Flint LLC
GM Realty of Bangor LLC
Golden Isles Plaza LLC
Golden Spectrum Property
Governors SPV LLC
Governors Square Plaza
Grand Mesa Center LLC
Grand Plaza Management LLC
Grandbridge Real Estate Capital LLC
Granite Park Retail LLC
GRE Altamonte LP
GRE Broadmoor LLC
Green Ridge Holdings LLC
Greendale 14 LLC

Greenwich Place Partners LLC
Grewe LP, The
Grove Court Shopping Center LLC
Hamilton Commons TEI Equities LLC
Hamilton Properties
Hamilton TC LLC
Hanes M. Owner LLC
HART Miracle Marketplace
Hart TC I-III LLC
Har-Zait LLC
Hastings Village Investment Co. LP
Hawthorne Investors 1 LLC
HCL Texas Avenue LLC
HCP Vista Ridge LLC
Heritage House South LLC
Heritage Plaza LLC
Herricks Mineola LLC
HGREIT Edmondson Road LLC
Highland Commons Associates LLC
Hill Management Services Inc.
Hingham Launch Property LLC
Hitchcock Plaza LLC
HLT Partnership LP
Holmdel GT LP
Houma LA LLC
HRTC I LLC
IA LaQuinta Pavilion LLC
IA Matthews Sycamore LLC
IA Sarasota Tamiami LLC
Ikea Property Inc.
IMI Huntsville LLC
Imperial Legacy Enterprises LLC
Inland Commercial Real Estate Services
LLC
Inland National Real Estate Services LLC
International Speedway Square Ltd.
IRC Retail Centers
IRC University Crossings LLC
Ireland Davie Ltd.
ISM Holdings Inc.
I-Southport LLC
ITAC 192 LLC
IVT Highlands at Flower Mound LP
IVT Parke Cedar Park LLC
Jaydor Bleeker Realty Sub II
JDN Real Estate Hamilton LP

Jefferson Pointe SPE LLC
Jeffrey Management Corp.
Jemal's Boulevard LLC
Jess Ranch Brea Retail XVI LLC
JG Elizabeth II LLC
JLP Kentwood
JLP-Harvard Park LLC
JLPK-Orange Park LLC
JLP-Novi LLC
Joule Las Palmas Owner LLC
Jubilee - Cranberry Equity LLC
Jubilee LP
Jubilee Square LLC
KBC Properties
KDMM LLC
Keene MZL LLC
KFT Enterprises No. 2 LP
Kiemle & Hagood Co.
Kimco Savannah 185 Inc.
KIR Brandon 011 LLC
KIR Bridgewater 573 LLC
KIR Montgomery 049 LLC
KIR Pasadena II LP
KIR Soncy LP
KIR Tukwila LP
KMO-361 (Paramus) LLC
Kraus-Anderson Inc.
KRG Avondale McDowell LLC
KRG Cool Springs LLC
KRG Leesburg Fort Evans LLC
KRG Livingston Center LLC
KRG Market Street Village LP
KRG McDonough Henry Town LLC
KRG Miami 19th Street II LLC
KRG New Hill Place LLC
KRG Plaza Green LLC
KRG Rivers Edge LLC
KRG Shops at Moore LLC
KRG Southlake LLC
KRG Sunland LP
KRG Temecula Commons LLC
KSI Cary 483 LLC
La Frontera Improvements LLC
La Habra Westridge Partners LP
Lake Success Shopping Center LLC
Lakeline Plaza LLC

Lakes Mall Realty LLC
Lane Avenue 450 LLC
LaSalle Shopping Center LLC
Levin Management Corp.
LG-BBB LLC
Lilac19 LP
Lindale Holdings II LLC
Lindale Holdings LLC
Livesey East LLC
Loja WTP LLC
LPC Retail Accounting
LTC Retail LLC
Lynchburg (Wards Crossing) LLC
M&D Real Estate LP
M&J Big Waterfront Market LLC
M.O.R. Snowden Square Limited
Partnership
Macerich Lakewood LP
Mad River Development LLC
Magnolia Commons SC LLC
Main Street at Exton LP
Mall at Gurnee Mills LLC
Mall at Potomac Mills LLC
Manalapan UE LLC
Manhattan Marketplace Shopping Center
LLC
Mansell Crossing Retail LP
Marin Country Mart LLC
Marketplace at Vernon Hills LLC
Marketplace West Partners LLC
Maverick Investors LLC
McAllen TX LLC
McKinley Mall Realty Holding LLC
MCS-Lancaster De Holding LP
MCV23 LLC
MDC Coastal I LLC
Medistar Parkwest JV Ltd.
Meridian Kellogg LLC
Meridian Mall LP
Metropolitan Life Insurance Co.
MFC Longview LLC
MFS Eastgate-I LLC
MGP IX Properties LLC
MGP XII Magnolia LLC
Middletown I Resources LP
Middletown Shopping Center I LP

Midstate Owner LLC
M-III Olathe Station Property LLC
Mishorim Gold Houston LLC
Mishorim Gold Properties LP
Mission Valley Shoppingtown LLC
Mission Viejo Freeway Center
Mississippi ADP LLC
ML-MJW Port Chester SC Owner LLC
MLO Great South Bay LLC
MM/PG (Bayfair) Properties LLC
Monroeville SC LP
Mooresville Crossing LP
Morris Plains Holding UE LLC
Mountain Grove Partners LLC
MP Northglenn LLC
MS Flowood LP
MSS Millburn Realty Co.
NADG/TRC Lakepointe LP
National Retail Properties LP
New Plan of West Ridge LLC
Newbridge LLC
Newburgh Mall Ventures LLC
NEWKOA LLC
NewMarket Square Ltd.
News Co. LLC
Newtown Bucks Associates LP
North Attleboro Marketplace II LLC
North Massepequa LLC
North Park Crossing LC
North Village Associates
Northeast Holdings LLC
Northgate Mall Partnership
Northington Mechanicsburg Investors LLC
Northville Retail Center Joint Venture LLC
Northway Mall Properties LLC
Northwoods III (San Antonio) LLC
NP Royal Ridge LLC
NPMC Retail LLC
NPP Development LLC
Oak Leaf Property Management LLC
Oak Street Investment Grade Net Lease
Fund Series 2021-1 LLC
Oak Street Investment Grade Net Lease
Fund Series 2021-2 LLC
Oakland Iron Works Associates
Oaks Square Joint Venture

Ogden CAP Properties LLC
Old Bridge Market Place II LLC
Olivet Kom LLC
OLP Champaign Inc.
Onni Burbank Town Center LLC
Oracle Plaza LLC
Orchard Hill Park
ORF V Sugarcreek Plaza LLC
ORF VII Felch Street LLC
ORF VII Pelican Place LLC
Overton Park Plaza Associates LLC
Pace - 64 Associates LLC
Pacific Coast Highway Property LLC
Pagosa Partners III Ltd.
Palouse Mall LLC
Panama City Beach Venture II LLC
PAPF Dimond LLC
PAPF Redding LLC
Pappas Laguna LP
Paramount JSM at Jenkintown LLC
Paramount Newco Realty LLC Upland
Paramount Plaza at Brick LLC
Park West Village Phase I LLC
Parkmall LLC
Parkway Crossing East Shopping Center LP
Partridge Equity Group I LLC
Patterson Place Durham LLC
Pavilions at Hartman Heritage LLC
Pearland RJR LLC
Pergament Mall of Staten Island LLC
Perrysburg Enterprise LLC
Petoskey Mall Associates LLC
PGS Burlington
Pinnacle North II LLC
Pioneer Hills SPE LLC
Pittsburgh Hilton Head Associates
Pivotal 650 California St. LLC
PL Dulles LLC
Pleasant Hill Crescent Drive Investors LLC
PMAT Waterside LLC
PMH Properties LLC
Pontiac Mall LP
Poughkeepsie Plaza Mall LLC
PP-Gaston Mall LLC
Premier Centre LLC
Premium Properties LLC

Prescott Gateway Mall Realty Holding LLC
Presidential Markets
Price/Baybrook Ltd.
PRLHC Annapolis Town Center Parole
162302
Promenade Delaware LLC
Promenade D'Iberville LLC, The
PRU/Desert Crossing II LLC
PTC TX Holdings LLC
PT-USRIF Meridian LLC
QCM Partners LLC
Quail Creek Crossing Ltd.
R&F Garden City LLC
R.E.D. Capital Management LLC
R.K. Associates VIII Inc.
R.K. Middletown LLC
RAF Jackson LLC
RAF Johnson City LLC
RAF Lake Charles LLC
Rainbow Arroyos Commons LLC
Rainier Colony Place Acquisitions LLC
Rainier Summit Woods Acquisitions LLC
Ramco-Gershenson Properties LP
Ramsey Interstate Center LLC
Ranch Town Center LLC
Rancho Dowlen LLC
Rancho Texarkana Investors LLC
Ravid Lake St. Louis II LLC
RCG-Sparks LLC
Realty Income Properties 27 LLC
Redfield Promenade LP
Redlands Joint Venture LLC
Regency Centers LP
Regent Shopping Center Inc.
Rehoboth Gateway LLC
Revesco (USA) Properties of Bozeman LP
Richards Clearview LLC
Ridge Park Square LLC
Ridgeport LP
River Park Properties II
Riverchase Crossings LLC
Riverdale Center North LLC
Riverview Plaza (E&A) LLC
Riviera Center Properties HITF
RK Coral Palm Plaza LLC
RK Hialeah LLC

RK Pembroke Pines LLC
RK Southington LLC
Rockaway Town Court LLC
Rockwall Crossing Ltd.
Rogers Retail LLC
ROIC California LLC
Rolling Hills Plaza LLC
Ronald Benderson 1995 Trust
Rosedale Commons LP
Rosemont 2019 LLC
Route 206 Northbound LLC
Roxville Associates
RPAI Butler Kinnelon LLC
RPAI King's Grant II LP
RPAI Lakewood LLC
RPAI San Antonio Huebner Oaks GP LLC
RPAI Southwest Management LLC
RPI Interests II Ltd.
RPT Realty LP
RPT Terra Nova Plaza LLC
RREEF America REIT II Corp. MM
Running Hill SP LLC
Ruscio Management LLC
Rushmore Crossing Associates LLC
RXR 620 Master Lessee LLC
S & E Realty Co. Inc.
Salmar Properties LLC
Sandusky Pavilion
Santa Fe Mall Property Owner LLC
Santa Rosa Town Center
SanTan MP LP
Santee Trolley Square 991 LP
Sanzari 89 Associates LP
Saul Holdings LP
Savi Ranch Group LLC
Sayville Plaza Development Co.
SBLO Barrett Pavilion LLC
SCA Tree 1 LLC
Schnitzer Stephanie LLC
Scottsdale Fiesta Retail Center LLC
SDC/Pacific/Youngman-Santa Ana
Seaview Acquisition LLC
Sebanc, Allan A.
Sebanc, Beverly M.
Section 14 Development Co.
SEP Augusta LLC

Seritage SRC Finance LLC
Serota Islip NC LLC
SF WH Property Owner LLC
Shadowwood Square Ltd.
Shelby Corners RE Holdings LLC
SHI Owner LLC
Shiloh Venture LLC
Shoppes at Hamilton Place CMBS LLC,
The
Shoppes at Wilton LLC, The
Shops at Summerlin South LP, The
Shops of Tupelo LLC, The
Shreve Center DE LLC
Shrewsbury Commons
Siegen Lane Properties LLC
Sigfeld Realty Marketplace LLC
Silvertown Inc.
Simon Property Group LP
Simsbury Commons LLC
SIPOC LLC
Sir Barton Place LLC
Site C LLC
Skyway Regional Shopping Center LLC
SLO Promenade DE LLC
SM Eastland Mall LLC
South Frisco Village SC LP
South Town Owner PR LLC
SOUTHAVEN TOWNE CENTER II LLC
Southgate Mall Montana II LLC
Southridge Plaza LLC
SP Bossier LLC
Sparkleberry Square
SPG Doral Retail Partners LLC
Spirit VC Victoria TX LLC
Spring Creek Improvements LLC
Spring Ridge LP
Springfield Plaza LLC
SREIT Palm Beach Lakes Blvd LLC
SRK Lady Lake 21 SPE LLC
SRL Crossings at Taylor LLC
St. Cloud Rainbow Village LLC
Star-West Chicago Ridge LLC
Stone Creek Retail LLC
Stop & Shop Supermarket Co. LLC, The
Stram Associates
Strip Delaware LLC, The

Studio City East 93K LLC
Sunbury Gardens Realty Co.
Sunmark Property LLC
Sunnybrook Partners LLC
Sunrise Mills (MLP) LP
Sunset & Vine Apartment
Sunset Hills Owner LLC
Super LLC
Surprise Marketplace Holdings LLC
SVAP II Creekwalk Village LLC
Sycamore Browns Valley LLC
Taft Corners Associates
Talisman Towson LP
Tamarack Village Shopping Center LP
Target Jefferson Boulevard LLC
TCSC LLC
Telegraph Marketplace Partners II LLC
TFP Limited Real Estate Development
THF Harrisonburg Crossings LLC
THF Shawnee Station LLC
THF/MRP Tiger Town LLC
Thoroughbred Village LLC
TJ Center LLC
TKG - Manchester Highlands Shopping
Center LLC
TKG Biscayne LLC
TKG Coral North LLC
TKG Logan Town Centre LP
TKG Monroe Louisiana 2 LLC
TKG Mountain View Plaza LLC
TKG Paxton Towne Center Development
LP
TKG Woodmen Commons LLC
TL Street Marketplace NE LLC
Totowa UE LLC
Tower Burlington LLC
Town & Country (CA) Station LP
Town Pointe Associates
TPC Stonewall Investors I LC
TPP 207 Brookhill LLC
TPP Bryant LLC
Trahwen LLC
TREA NW Forum at Carlsbad Owner LLC
Truss Realty Co.
TSO Winchester Station LP
Tucson Shopping Center LLC

Tyler Broadway/Centennial LP
UB Stamford LP
UE 675 Paterson Avenue LLC
UE 675 Route 1 LLC
UG2 Solon OH LP
UH US Lynncroft 2019 LLC
University Mall Realty LLC
University of Louisville Real Estate
Foundation Inc.
Uptown Group LLC
Urstadt Biddle Properties Inc.
US 41 AND I-285 Co. LLC
US REIF Joliet SC Fee LLC
USPP Fischer Market Place LLC
UTC LP
V & V 224 Ltd.
V&V Stores Inc.
Valencia Marketplace I LLC
Valley and Plainfield Associates LP
Valley Hills Mall LLC
Valley Square I LP
VAM Ltd.
Vestar Best In The West Property LLC
VF Center Associates LP
Village Developers
W/S Brunswick Properties II LLC
W/S Hadley Properties II LLC
W-ADP Harvest Junction OP Owner VIII
LLC
Waldorf Shopper's World
Wallace Real Estate Co.
Watchung Square Associates LLC
Water Tower Square Associates
Waterford Lakes Town Center LLC
WBP Central Associates LLC
WCK LC
Weatherford Dunhill LLC
Weingarten Nostat Inc.
Weingarten Realty Investors - Co. 001
West 64th Street LLC
Westgate Mall CMBS LLC
Westminster Crossing East LLC
Wethersfield Shopping Center LLC
WF Kingsbury Center LLC
White Goose LLC
Whitemak Associates

Whitemak Associates & PREIT
Whitestone Eldorado Plaza LLC
Widewaters Group Inc., The
Willowbrook Town Center LLC
Will-Ridge Associates LLC
Windsor Park Estates Silverdale LLC
WM Acquisition Delaware LLC
WM Associates LP
WMG Meadows LLC
Wood Stone Plano Partners LLC
Woolbright Wekiva LLC
WR Partners LLC
WRG Homestead LLC
WRI Mueller LLC
WRI/Raleigh LP
WRI-URS South Hill LLC
Wutsboro Associates LLC
ZP No. 171 LLC

SCHEDULE 1(m)

Lender Advisor

FTI Consulting Inc.
M3 Partners LP

SCHEDULE 1(n)

Letter of Credit Beneficiary

Agua Mansa Commerce Phase I
American Alternative Insurance (BBB)
American Alternative Insurance (CTS)
Arch Insurance Co.
BHF International Ltd.
Bissell International Trading
Breville USA Inc.
Chubb - Federal Insurance
CIT Group, The/Commercial Services
Dyson Canada Ltd.
Dyson Inc.
JB Hunt Transport Inc.
Mattel Inc.
Milberg Factors Inc.
Monahan Products LLC
National Cart LLC
Newell Brands Inc.
North American Corp. of Illinois
RXR 620 Master Lessee LLC
Safety National Casualty
Sentry Insurance
Travelers Casualty & Surety Co.
Trisura Insurance
United States Fidelity & Guaranty
Welspun USA Inc.
Whirlpool Corp.

SCHEDULE 1(o)

Letter of Credit Provider

Bank of America NA

JPMorgan Chase Bank NA

SCHEDULE 1(p)

Litigation

Abram, Harwick Chya
AML IP LLC
Amos, Sadina
Anderson, Carol
APS&EE
Augenbaum, Todd
Bell, Ema
Blue Cross Blue Shield (Anthem)
Burt-Deasy, Kelly
CA 5-15 West 125th LLC
CAC Atlantic LLC
Cahill, Doreen
California, State of
Cohen, Judith
Council for Education & Research on
Toxics
Davaco Inc.
Davis, Chuck
Decatur Mall
Design Toscano
Emcor Facilities Services Inc.
Environmental Health Advocates
Floriley Industries
Fox River Commons
Frederick, Randall
Freeman, Alan
Gastelum, Fernando
Georgiou, Katerina
Giebe, Michael
Hayden, Shadi
Hess, Donald
Johnson, Jeffrey
Kelly, Whitney
Kingston, Donette
Lopez, Florencia
Mediant Communications Inc.
Munday, Janice
Newburgh Mall Ventures
Only Kids Apparel LLC
Padilla, Elizabeth
Patrick, Jeremy
Place Services

Raslavich, Anna
Reimer, Ruhi
Richmond, Simon Nicholas
Sawgrass
Schaumburg, Village of (IL)
Si, Pengcheng
Smith, Patricia
Spalding, James
SSS Village at West Oaks
Systems LLC
Team Worldwide Corp.
Topalli, Leutrim
Waite, Joshua
Williams & Frost Specialty Group
World Market of Texas LLC

SCHEDULE 1(q)

Office of the United States Trustee

Alfaro, Adela
Ardelean, Kirsten K.
Arendas, Francayne D.
Artis, Michael
Bielskie, Lauren
D'Auria, Peter J.
Fuentes, Neidy
Gerardi, David
Green, Tia
Hildebrandt, Martha
Kern, Joseph C.
Kropiewnicki, Daniel C.
McGee, Maggie
Nikolinos, Alexandria
Oppelt, Tina L.
Ortiz-Ng, Angeliza
Schneider, Robert J., Jr.
Shaarawy, Adam
Sponder, Jeffrey
Steele, Fran B.
Stives, James
Vara, Andrew
Ziemer, William J.

SCHEDULE 1(r)

Ordinary Course Professional

AnyBill
Avalara
Crowell & Morning LLP
Deloitte
Epstein Becker & Green PC
Faegre Drinker Biddle & Reath LLP
Greenspoon Marder LLP
Hill Ward & Henderson PA
Huth Reynolds LLP
Jackson Lewis PC
KPMG
Lerner David LLP
Lester Schwab Katz & Dwyer LLP
Mackay Law Inc.
McKool Smith
Morgan Lewis & Bockius LLP
Norton Rose Fulbright US LLP
Osler Hoskin & Harcourt LLP
Perkins Coie LLP
PricewaterhouseCoopers International Ltd.
Pryor Cashman
Riker, Danzig, Scherer, Hyland & Perretti LLP
Transaction Tax Resources Inc.
Vintage Law LLC

SCHEDULE 1(s)

Secured Lender

Bank of America NA
Bank of Montreal
Capital One NA
Goldman Sachs Bank USA
JPMorgan Chase Bank NA
MUFG Union Bank NA
PNC Bank NA
Sixth Street Lending Partners
Sixth Street Specialty Lending Inc.
TAO Talents LLC
TD Bank NA
Truist Bank
Webster Bank
Wells Fargo Bank NA

SCHEDULE 1(t)

Trade

Accenture LLP	Crossmark Inc.
Acosta Inc.	Crystal of America
ActionLink Services LLC	Cuisinart Inc.
Aden & Anais Inc.	Cybersource Corp.
Adobe Systems Inc.	Data Networks
Afa Protective Systems Inc.	Datapipe Inc.
Akamai Technologies Inc.	Davaco Inc.
Apollo Retail Specialists LLC	Deloitte Consulting LLP
Applied Predictive	Design Productions
Appriss Retail	Displaymax Inc.
Artsana USA Inc.	DRM Waste Management Inc.
Assemble Partners	Dyson Canada Ltd.
Atlas Sign Industries Inc.	Dyson Inc.
Babybjorn Inc.	E. Mishan & Sons Inc.
Bay Island LLC	Euro-Line Appliances Inc./CA/VDC
Beachwaver Co., The	Evenflo Co. Inc.
Berkshire Blanket & Home Co. Inc.	Everyday Health Inc.
Blendjet Inc.	Exploramed NC7 Inc.
Blue Yonder Inc.	F 3 Metalworx Inc.
Breville USA Inc.	Facebook Inc.
Bridgetree LLC	Federal Heath Sign Co. LLC
Britax Child Safety Inc.	Federated Service Solutions
Broadridge	First Data Corp. Integrated Pay
Butterblu LLC	Fisher Price Baby Gear
Caliber Americas LLC	Fisher Price Toys
Caraway Home Inc.	Flexprint LLC
Carpenter Co.	Fridababy LLC
Carrier Corp.	Funder America Inc.
CCA & B LLC	GFA Inc.
Cella Inc.	Gibson Overseas Inc.
Centric Software Inc.	Ginsey Industries Inc.
Chain Store Maintenance Inc.	Gotham Technology Group LLC
Cisco Systems Capital Corp.	Granite Telecommunications LLC
CitrusAd International Inc.	Hallmart Collectibles Inc.
Cleary Gottlieb Steen & Hamilton LLP	Halo Innovations Inc.
Comfort Revolution	Halo Innovations Inc./VDC
Comm Works LLC	Hilco Merchant Resources LLC
Commerce Technologies LLC	Himatsingka America Inc.
Commission Junction Inc.	Holt Construction Corp.
Continental Web Press Inc.	Homedics USA LLC
Copper Pearl Inc.	Hudson's Holiday Helpers
Coway USA Inc.	IBM Corp. TR4

IDX LLC
Inside Edge Commercial Interior Services
LLC
Intelligrated Systems LLC
Intersoft Data Labs Inc.
Iron Mountain Records Management
Services
Itential Inc.
JB Hunt Transport Inc.
Jonathan Y Designs Inc.
KAZ USA Inc. PUR
KDM POP Solutions Group
Keeco LLC / Poly-Filled Bed Pillow
Kepler Group LLC
Keurig Green Mountain Inc.
KitchenAid Portable Appliances
Knot Worldwide Inc., The
Kone Inc.
KPMG LLP
KPRS Construction Services Inc.
Kreber Inc.
Krups Rowenta Inc.
Lennox National Account Services Inc.
Levtex LLC
Lifetime Brands Inc.
Logixal Inc.
M Booth & Associates LLC
Madix Inc.
Manhattan Associates Inc.
Marlite Inc.
MCG Architecture
Merchsource LLC
Merkle Inc.
Metro One Loss Prevention Services Group
Inc.
Microsoft Online Inc.
Million Dollar Baby/VDC
Mirakl Inc.
Mle Development Ltd.
Mobile Mini Texas Ltd.
Modern Space Pacific Services
Morning Consult LLC, The
My Move LLC
Narrativ Co. Inc., The
National Tree Co.
Navco Security Systems

NCR Corp.
Newell Brands Canada ULC/CA/VDC
Noritake/VDC
North American Corp.
NTT America Inc.
OMI Industries Inc.
One Network Enterprises Inc.
Oracle America Inc.
Pem America Inc.
Philips Consumer Lifestyle BV
Ping Identity Corp.
Pinterest Inc.
Place Services Inc.
Premier Workforce Inc.
PRGX USA Inc.
Pros Choice Beauty Care Inc.
Quantum Metric Inc.
Rackspace Hosting Inc.
Redwood Supply Chain Solutions
Resource Plus of North Florida Inc.
ReStore Capital LLC
Richards Homewares Inc.
Riskified Inc.
RR Donnelley & Sons Co.
Ryder Integrated Logistics Inc.
Safavieh Inc.
Sailpoint Technologies Inc.
Salesforce.Com Inc.
Sama Plastics Corp.
SAS Institute Inc.
SBC Advertising Ltd.
Schneider Logistics Inc.
SF Home Decor LLC
Sharkninja Operating LLC
Simply Mommy LLC/Snuggle Me
Skip Hop Inc.
Spin Master Inc.
St. George Distribution Corp.
Storflex Fixture Corp.
Studio Mococo LLC
Sumologic Inc.
Sun Industrial Inc.
Sunbeam Products Inc./Calphalon
Swiftwin Solutions Inc.
Tata Consultancy Services Ltd.
Tealium Inc.

Technibilt Ltd.
Tempur-Pedic North America LLC
Teradata Corp. Inc.
Testrite Products Corp.
Tineco Intelligent Inc.
Tms Construction Inc.
Toshiba GCS
Tyco Integrated Security LLC
Udisense Inc./Nanit
United Rentals Inc.
US Maintenance
VeriFone Inc.
Verizon Business Network Services Inc.
Verizon Wireless Services LLC
Vornado Air LLC
Walker Edison Furniture Co. LLC
Wamsutta
Werner National LLC
Wesco Services LLC
William Carter Co.
Williams & Frost Specialty Group
Wilton Industries Inc.
World Distribution Services
Wunderkind Corp.
Yard NYC
Zadro Inc.
Zemoga Inc.
Zipline LLC

SCHEDULE 1(u)

UCC Lien

American Greetings Corp.
Dimension Data North America Inc.
Hallmark Marketing Co. LLC
JPMorgan Chase Bank NA
Papyrus-Recycled Greetings Inc.
Somerset Capital Group Ltd.
Voxx Accessories Corp.

SCHEDULE 1(v)

Unsecured Noteholder

1832 Asset Management LP	Finlabo SIM SpA
AllianceBernstein LP (US)	Flow Traders U.S. LLC
Alta Capital Management LLC	Foxhill Capital Partners LLC
Altrius Capital Management Inc.	Franklin Advisers Inc.
Ameritas Life Insurance Corp. of New York	GIA Partners LLC
APG Asset Management US Inc.	Goldman Sachs Asset Management LP (US)
AQS Asset Management LLC	GSO Capital Partners LP
Aristotle Capital Management LLC	Healthcare of Ontario Pension Plan
Asset Allocation & Management Co. LLC	Highbridge Capital Management LLC
Aviary Capital Enterprises Inc.	Hotchkis & Wiley Capital Management LLC
Banco de Sabadell SA	HSBC Bank PLC
Bank of America Merrill Lynch Proprietary Trading	International City Management Association Retirement Corp.
Barclays Capital Inc.	Invesco Advisers Inc.
Bivium Capital Partners LLC	Invesco Capital Management LLC
BlackRock Advisors LLC	JPMorgan Investment Management Inc.
Blackstone Liquid Credit Strategies LLC	JPMorgan Securities LLC
BlueCrest Capital Management (U.K.) LLP	KSKJ Life American Slovenian Catholic Union
BNP Paribas Asset Management France	Lawson Kroeker Investment Management Inc.
BNP Paribas Securities Corp.	LM Capital Group LLC
BondBloxx Investment Management Corp.	Lombard Odier Asset Management Europe Ltd.
BVK- Beamtenversicherungskasse des Kantons Zurich	MacKay Shields LLC
Cable Car Capital LLC	Manhattan Life Insurance
California Public Employees Retirement System	Manning & Napier Advisors LLC
Canal Insurance Co.	Marathon Asset Management Ltd.
CapitalatWork Foyer Group SA	Mellon Investments Corp.
Carillon Tower Advisers Inc.	Millennium Advisers LLC
CastleKnight Management LP	Miller Value Partners LLC
Catholic Family Fraternal of Texas	Mirabaud Asset Management Ltd.
Chartwell Investment Partners LLC	Mont Blanc Capital Management AG
Chicago Capital LLC	Morgan Stanley & Co. LLC
CIGNA Investments Inc.	Murchinson LP
Citigroup Global Markets Inc.	Muzinich & Co. Inc.
Croatian Fraternal Union of America	Napier Park Global Capital (US) LP
CTC Alternative Strategies Ltd.	New Jersey, State of, Division of Investment New York, City of (NY), Comptroller's Office
DBX Advisors LLC	Northern Trust Global Investments Ltd.
Deutsche Bank Securities Inc.	
Diamond Insurance Group Ltd.	
FBL Investment Management Services Inc.	
Fidelity Management & Research Co. LLC	

Northwestern Mutual Investment
Management Co. LLC
Nykredit Bank AS
Oppenheimer Asset Management Inc.
Pension Reserves Investment Management
Board
PFA Asset Management AS
PGIM Inc.
Pharus Management SA
PNC Bank NA
Russell Investment Management LLC
Safeway Insurance Group
Safrá Securities LLC
Seix Investment Advisors LLC
Selected Funeral & Life Insurance Co.
SG Americas Securities LLC
Shlomo Holdings Ltd.
SMH Capital Advisors LLC
Squarepoint OPS LLC
State Street Global Advisors
SumRidge Partners LLC
Tennessee Farmers Mutual Insurance Co.
TOBAM
UBS Securities LLC
USA Life One Insurance Co. of Indiana
Van Eck Associates Corp.
Verition Fund Management LLC
Virtus Investment Advisers Inc.
Western Asset Management Co. LLC
Zest SA

SCHEDULE 1(w)

Utility Provider

Aberdeen, Town of (NC)	Auburn, City of
Abilene, City of (TX)	Auburn, Town of
AES Indiana	Augusta Utilities Department
AES Ohio	Aurora Water
Aiken, City of (SC)	Austin, City of (TX)
Alabama Power Co.	Autoridad de Acueductos y Alcantarillados (Central)
Albuquerque Bernalillo County	Avista
Alderwood Water & Wastewater District	Avondale, City of (AZ)
Alectra Utilities	AW Billing Services LLC
Alectra Utilities Corp.	Bakersfield, City of (CA)
Alexandria, City of (LA)	Baldwin EMC
Alliant Energy IPL	Bangor Natural Gas
Alliant Energy WP&L	Bangor Water District
Alliant Energy WPL	Baton Rouge Water Co.
Altamonte Springs, City of (FL)	BC Hydro
Altoona Water Authority	BCWSA
Ameren Illinois	Beaches Energy Services
Ameren Missouri	Beaufort Jasper
American Electric Power	Beaumont, City of
American Water & Energy Savers	Beaverton, City of
American Water Works Co. Inc.	Bel Air, Town of (MD)
Ammon, City of (ID)	Belleville, City of (Ontario)
Ann Arbor, City of (MI), Water Utilities	Bellingham, City of (WA)
Antioch, City of	Bend, City of (OR), Utilities
Appalachian Power	Benton PUD
Apple Valley, City of (MN)	Berkshire Gas Co.
APS	Beverly Hills Water Department
Aqua Illinois Inc.	BGE
Aqua Indiana	Billings, City of (MT)
Aqua New Jersey	Bismark, City of (ND), Water Department
Aqua Ohio Inc.	Black Hills Energy
Aqua Pennsylvania	Boca Raton, City of (FL)
Aquarion Water Co. of CT	Boise City Utility Billing
Arkansas Oklahoma Gas Corp.	Bossier City Utilities Department
Arnold Line Water	Bowling Green Muni Utilities
Asheville, City of (NC)	Boynton Beach, City of (FL)
Ashwaubenon Water & Sewer Utilities	Bozeman, City of (MT)
ATCO Energy	Bradley, Village of (IL)
Atlanta, City of (GA)	Braintree Electric Light Department
Atlantic City Electric	Braintree Water & Sewer Department
Atmos Energy	Brantford Power Inc.
Auburn Water District	

Brantford, City of (Ontario)
Brazoria County Mud #6
Brick Township MUA
Brighton, City of
BrightRidge
Bristol Tennessee Essential Service
Bristol, City of (TN), Finance Department
Brixmor Holdings 11 SPE LLC
Brodhead Creek Regional Authority
Brookfield, City of (WI), Utilities
Broward County Water & Wastewater
Services
Brunswick Glynn County Joint
Buena Park, City of (CA)
Buford, City of (GA)
Burlington, City of (NC)
Burlington, Town of
Butler County Water & Sewer Department
Butler, Borough of (NJ)
California Water Service
California Water Service Co.
Cambridge, Corporation of the City of
(Ontario)
Canton Township Water Department
Cape Coral, City of (FL)
Cape Fear Public Utility Authority
Capital Electric Cooperative Inc.
Carbondale Water & Sewer
Carle Place Water District
Carroll Electric Cooperative Corp.
Cary, Town of (NC)
Cascade Natural Gas
Caseyville Township Sewer
Cass County Electric Cooperative
Cedar Rapids Municipal Utility
Centerpoint Energy
Central Arkansas Water
Central Hudson Gas & Electric Corp.
Central Maine Power
Chandler, City of (AZ)
Charles County Government
Charleston Water System
Charlotte, County of (FL), Utilities
Charlottesville, City of (VA)
Charter Township of Chesterfield
Charter Township of Meridian

Chattanooga Gas
Chattanooga, City of (TN)
Chesterfield, County of (VA)
Chicago Ridge, Village of (IL)
Christiansburg, Town of (VA)
Chugach Electric Association
Citizens Energy Group
Citizens Westfield Utilities
City Utilities
City Water, Light & Power
Clackamas River Water
Claremont, City of (NC)
Clark County Water Reclamation District
Clark Public Utilities
Clarksville Department of Electricty
Clarksville Gas & Water
Clarksville Wastewater Treatment
Department
Clearwater, City of
Cleco Power LLC
Cleveland, City of (OH), Division of Water
Coachella Valley Water District
Coast EPA
Cocoa, City of (FL)
Coeur d'Alene, City of (ID)
Cole MT San Marcos TX LLC
College Station Utilities
Collier County Utilities
Colonie, Village of (NY), Water District
Colorado Springs Utilities
Columbia Gas of Kentucky
Columbia Gas of Maryland
Columbia Gas of Ohio
Columbia Gas of Pennsylvania
Columbia Gas of Virginia
Columbia, City of (MO)
Columbus Water Works
ComED
Con Edison
Concord, City of (NH)
Connecticut Natural Gas Corp.
Connecticut Water Co., The
Conroe, City of (TX)
Conservice
Consolidated Edison Co. of NY
Consolidated Utility District

Consolidated Waterworks Dist 1
Consumers Energy
Contra Costa Water District
Coral Springs Improvement District
Coralville, City of (IA)
Core Electric Cooperative
Corpus Christi, City of (TX)
Cortlandt, Town of (NY)
Coserv
Cowlitz PUD
CPS Energy
Crystal Lake, City of (IL)
Cuivre River Electric Cooperative
Dakota Electric Association
Dallas, City of (TX)
Daly City, City of (CA)
Danvers, Town of (MA)
Danvers, Town of (MA), Water & Sewer
Daphne Utilities
Dartmouth, Town of (MA)
Davenport, City of
Dayton Power & Light Co.
Daytona Beach, City of (FL)
Dedham Westwood Water District
Delmarva Power
Delray Beach, City of (FL)
Delta, Charter Township of (MI)
Denton, City of (TX)
Denver Water
Destin Water Users Inc.
Diberville, City of (MS)
Dillon, Town of (CO)
Direct Energy Business LLC
Direct Energy Regulated Services
Dixie Electric Cooperative Inc.
Dominion Energy Inc.
Dominion Energy Ohio Inc.
Dominion Energy South Carolina Inc.
Dominion Energy Virginia Inc.
Dothan Utilities
Dothan, City of (AL)
Downers Grove Sanitary District (IL)
Downers Grove, Village of (IL)
Downey, City of (CA)
DTE Energy Co.
Dublin San Ramon Services District

Dubuque, City of (IA)
Duke Energy Corp.
Duke Energy Corp., Payment Processing
DuPage County Public Works
Duquesne Light Co.
Durham, City of (NC)
East Brunswick Township Water Sewer
East Hanover, Town of (NJ)
East Lampeter, Township of (PA)
Easton Suburban Water Authority (PA)
Eastward Energy Inc.
Edmond, City of (OK)
El Paso Electric
El Paso Water Utilities Inc.
Electric City Utilities
Elexicon Energy
Elizabethtown Gas Co.
Elizabethtown, City of (KY), Utilities
Elmsford, Village of (NY)
Enbridge
Enbridge Gas Distribution Inc.
Enbridge Gas Inc.
Energie NB Power
Energy West Montana Inc.
Energy+ Inc.
Engie Resources LLC
ENMAX
Enstar Group Ltd.
Entergy Corp.
Entergy Texas Inc.
EPB Ltd.
EPCOR Electricity Distribution Inc.
EPCOR Inc.
Erie, County of (OH), Sewer & Water
Eugene Water & Electric Board
Eules, City of (TX)
Eureka, City of (CA)
Every Inc.
Eversource Energy
Fairclough Propane
Fairfax Water
Fargo, City of (ND)
Fayetteville Public Works Commission
Federal Realty Investment Trust
First Real Estate Investment Trust
Flathead Electric Cooperative Inc.

Flint Electric Membership Corp.
Florence Utilities Dept.
Florence, City of
Florida City Gas
Florida Power & Light Co.
Florida Power & Light Northwest FL
Florida Public Utilities Co. Inc.
Flower Mound, Town of (TX)
Flowood, City of (MS)
Fort Bend Co. Water Control &
Improvement District #2
Fort Collins Utilities
Fort Lauderdale, City of (FL)
Fort Wayne, City of (IN), Water Utilities
Fort Worth, City of (TX), Water Department
FortisBC Electricity
FortisBC Natural Gas
Foxborough, Town of (MA)
Frankfort, Village of (NY)
Franklin, City of (IN), Board of Public
Works
Frederick, County of (MD)
Fredericksburg, City of
Fredericton, City of (New Brunswick)
Fresno, City of (CA)
Frisco, City of (TX)
Fruitland Mutual Water Co.
Fruitport, Charter Township of (MI)
Gainesville Regional Utilities
Gainesville, City of
Gas Co., The
Gastonia, City of (NC)
Geneva, City of
Georgia Natural Gas Co.
Georgia Power Co.
Gilbert, Town of (AZ)
Glendale, City of (CA)
Glendora, City of (CA)
Glenwood Springs, City of (CO)
Golden State Water Co.
Gordons Corner Water Co.
Government Services Union
Grand Chute Utilities
Grand Island, City of (NE), Utilities
Grand Traverse, County of (MI), Dept. of
Public Works

Greater Peoria Sanitary District
Green Mountain Power Corp.
Greenlawn Water District
Greensboro, City of (NC)
Greenville Utilities Commission
Greenville Water
Greenwood Sanitation Dept.
GRI-EQY Presidential Markets LLC
Gulf Power Co.
Gulf Shores, City of (AL)
Gurnee, Village of (IL)
Hadley, Town of
Hamilton, Township of (NJ)
Hardin, County of (KY), Water District #2
Harker Heights, City of (TX)
Harpeth Valley Utilities District
Harrisonburg Electric Commission
Harrisonburg, City of (VA)
Hattiesburg, City of (MS)
Hawaiian Electric Co.
Helena, City of (MT)
Hempstead, Town of (NY), Department of
Water
Henrico, County of (VA), Utility
Hernando, County of (FL), Utilities
Department
Hialeah, City of (FL)
Hickory, City of (NC)
Hill Management Services Inc.
Hillsborough, County of (FL), Board of
County Commissioners
Hingham Municipal Lighting Plant
Hixson Utility District
Holland Board of Public Works
Holland Charter, Township of (MI)
Honolulu, City & County of (HI)
Hope Gas
Hot Springs, City of (AK), Municipal
Utilities
Houston, City of (TX)
Howard, County of
HRSD
Huber Heights, City of (OH)
Humble, City of (TX)
Hummels Wharf Municipal Authority
Huntsville, City of (AL), Utilities

Hurst, City of (TX), Utility Billing
Hyannis Water System
Hydro One Networks Inc.
Hydro Ottawa
Idaho Power
Illuminating Co., The
Imperial Irrigation District
Independence, City of (MO)
Indian River, County of (FL), Utilities
Indiana American Water Co Inc.
Indianapolis Water Co.
Intermountain Gas Co.
Iowa American Water
Irving Energy
Issaquah, City of (WA)
Ithaca, City of (NY)
IVT Parke Cedar Park LLC
Jackson County Water & Sewerage
Authority
Jackson EMC
Jackson Energy Authority
Jackson, City of
Jacksonville, City of (FL)
JCP&L
JEA
Jersey Central Power & Light
JLP Cranberry Equity LLC
Johnson City Utility System
Johnson, County of (KS), Wastewater
Johnson, County of (KS), Water District 1
Joliet, City of (IL)
Joplin, City of (MO)
Jordan Tax Service Inc.
Jupiter Town of (FL)
Kalispell, City of (MT)
Kamloops, City of (British Columbia)
Kansas Gas Service
KCP&L
Keizer, City of (OR)
Kennewick, City of (WA)
Kentucky American Water
Kissimmee Utility Authority
Kitchener Wilmot Hydro Inc.
Kitchener, Corporation of the City of
(Ontario)
Kitsap, County of (WA), Public Works

Knoxville Utilities Board
La Habra, City of (CA)
La Plata Electric Association Inc.
Lady Lake, Town of (FL)
Lafayette, City of
Lake Apopka Natural Gas District
Lake Charles, City of (LA)
Lake Worth, City of
Lake, County of (OH), Department of
Utilities
Lake, County of (OH), Department Public
Works
Lakeland, City of (FL)
Lakewood, City of
Lakewood, City of (FL), Water District
Lansing Board of Water & Light
Las Cruces, City of (NM)
Lawton, City of (OK), Utility Services
LCEC
Lee, County of (FL), Utilities
Lenoir City Utilities Board
Leominster, City of (MA)
Lethbridge, City of (Alberta)
Lewisville, City of (TX)
Lexington Fayette Urban County
Government
LG&E & KU Energy LLC
Liberty Utilites
Liberty Utilities
Liberty Utilities Co.
Liberty Utilities Georgia
Liberty Utilities New Hampshire
Liberty Utilities New York
Lincoln Electric System
Livingston, Town of (NJ)
Logan, Township of
London Hydro
Longmont, City of (CO)
Longview, City of (WA)
Los Angeles, City of (CA), Department of
Water & Power
Los Angeles, County of (CA)
Loudoun Water
Louisville Gas & Electric
Louisville Water Co.
Loveland, City of (CO)

Lubbock, City of (TX)
Luma Energy
LUS
Lynchburg, City of (VA), Utility Billing
Lynnwood, City of (WA)
Madison Gas & Electric
Madison Suburban Utility District
Maine Natural Gas
Manatee County Utilities Department
Manchester, Town of
Mandeville, City of (LA)
Manhattan, City of (KS)
Manitoba Hydro
Mansfield, City of (TX)
Maple Grove, City of (MN)
Marietta Power Water
Marin Municipal Water District
Marina Coast Water District
Maritime Electric
Martin County Utilities
Maryland American Water
McKinney, City of (TX)
Medicine Hat, City of (Alberta)
Memphis Light Gas & Water Division
Mequon, City of (WI)
Merchantville Pennsauken Water
Meridian, City of
Mesa, City of (AZ)
Mesquite, City of (TX)
Metro Water Services
Metropolitan Domestic Water Improvement District (AZ)
Metropolitan St. Louis Sewer District
Metropolitan Utilities District
Miami Dade Water Sewer Department
Mid Carolina Electric Cooperative
Midamerican Energy Co.
Midamerican Energy Services
Middle Tennessee Electric
Middlesex Water Co.
Midland, City of (MI), Water Department
Milford Sewer Department
Milford Water Department
Mineola, Village of (NY)
Minnesota Energy Resources
Mishawaka Utilities

Missoula, City of (MT)
Missouri American Water
Modesto Irrigation District
Monarch Utilities
Monongahela Power
Monroe County Water Authority
Monroe, City of
Monroeville Municipal Authority
Monrovia, City of (CA)
Montana Dakota Utilities Co.
Montgomery Water Wrks & Sewer
Moore, City of (OK)
Morehead City, Town of (NC)
Morgantown Utility Board
Moscow, City of (ID)
Moulton Niguel Water
Mount Laurel MUA
Mount Pleasant Waterworks
MTMSA
Municipality of Bethel Park
Myrtle Beach, City of (FL)
Naperville, City of (IL)
Nashua Waste Water System
Nashville Electric Service
National Exemption Service
National Fuel Gas Co.
National Grid
NB Power
New Jersey American Water
New London, City of
New Mexico Gas Co.
New York City, City of (NY), Water Board
New York State Electric & Gas Corp.
Newburgh, Town of (NY)
Newmarket Tay Power Distribution Ltd.
Newport News Waterworks
Newport, City of
Newtown Artesian Water Co.
Nicor Gas
Nipsco
NJ Natural Gas Co.
Noblesville, City of (IN), Utilities
Normal, Town of (IL)
Norman, City of (OK)
North Attleborough Electric Department
North Attleborough, Town of (MA)

North Brunswick, Township of (NJ)
North Little Rock Electric
North Shore Gas
North Springs Improvement District
North Wales Water Authority
Northeast Ohio Region Sewer District
Northglenn, City of (CO)
Northville Township Water Department
Northwestern Energy
Northwestern Water & Sewer District
Nova Scotia Power Inc.
Novec
Novi, City of (MI)
NV Energy
NW Natural
Oakville Hydro
Ocala, City of (FL)
Oceanside, City of (CA)
Oconee County Water Resources
O'Fallon, City of (MO)
OGE
Ohio Edison
Okaloosa Gas District
Oklahoma Electric Cooperative Inc.
Oklahoma Natural Gas
Oklahoma, City of (OK)
Olivenhain Municipal Water District
Olympia, City of (WA)
Omaha Public Power District
Opelika Power Services
Opelika Utilities
Orange & Rockland
Orange County Water Resource
Commission
Orange, City of (FL), Utilities
Orem, City of (UT)
Orlando Utilities Commission
Osage Beach, City of (MO)
Ottawa, City of (Ontario)
Pacific Gas & Electric Co.
Pacific Power
Padre Dam Municipal Water District
Paducah Power System
Paducah Water
Palm Beach, County of (FL), Water Utility
Department

Palmetto Electric Cooperative
Palmetto Utilities Inc.
Paramount Newco Realty LLC
Paramus, Borough of (NJ)
Pasadena Water & Power
Pasadena, City of (CA), Water Department
Passaic Valley Water Commission
Pearl River Valley EPA
Peco Energy
Peco Payment Processing
Pedernales Electric Cooperative Inc.
Peel, Regional Municipality of (Ontario)
Pembroke Pines, City of (FL)
Penn Power
Pennichuck Water
Pennsylvania American Water
Pennsylvania Electric Co.
Peoples
Peoples Gas
Peoria, City of (IL)
Pepco
Perrysburg, City of (OH)
Petoskey, City of (MI)
PG&E
PGE
Pharr, City of (TX)
Phoenix, City of (AZ)
Piedmont Natural Gas
Pierce, County of (WA), Sewer
Pinellas, County of (FL), Utilities
Pittsfield, City of (MA)
Plano, City of (TX)
Plattsburgh, Town of (NY), Water & Sewer
Plymouth, Town of (MA)
PNM Resources Inc.
Port Arthur, City of (TX)
Portage, City of (IN)
Portland General Electric Co.
Portsmouth, City of (VA)
Potomac Edison Co., The
PowerStream Energy Services
PP&L Inc.
PPL Electric Utilities Corp.
PPL Utilities
Prince William County Service Authority
Inc.

Promenade Delaware LLC
PSE&G Co.
PSEG Long Island LLC
PSNC Energy
Public Service Co. of North Carolina
Public Service Co. Of Oklahoma
Public Utility District 1 Skagit Co.
Pueblo Board of Waterworks
Puget Sound Energy Inc.
Puyallup, City of (WA)
Queen Creek, Town of (AZ)
Quincy, City of (IL)
Raleigh, City of (NC)
Ramsey Board of Public Works
Rancho California Water District (CA)
Rapid City, City of (SD), Utility Billing Office
Raynham Center Water District
Realpage Utility Management Inc.
Red Deer, City of (Alberta)
Redding, City of (CA)
Redlands, City of (CA)
Redwood City, City of (CA)
Regina, City of (Saskatchewan)
Rehoboth Beach, City of (DE)
Reno, City of (NV), Utilities Department
Rhode Island Energy
Rib Mountain Sanitary District
Richmond, City of (VA)
Riverside Public Utilities
Riviera Utilities
Roanoke Gas Co.
Rochester Gas & Electric Corp.
Rochester Hills, City of (MI), Water & Sewer
Rochester Public Utilities
Rockaway Township Municipal Utility
Rockland Electric Co.
Rockwall, City of (TX)
Rocky Mountain Power Inc.
Rosemont Commons Delaware LLC
Roseville, City of (CA)
Roseville, City of (CA), Water Department
Round Rock, City of (TX)
Rutland, City of (VT)
Sacramento Municipal Utilities District

Sacramento Municipal Utility District
Sacramento, County of (CA), Utilities
Saginaw Charter Township Water Department
Salem, Town of (NH)
Salt Lake City, City of (UT), Public Utilities
San Antonio Water System
San Diego Gas & Electric Co.
San Dieguito Water District
San Luis Obispo, City of (CA)
San Marcos, City of (TX)
Sandpiper Energy Inc.
Sandy, City of (UT)
Santa Clara, City of (CA)
Santa Cruz, City of (CA), Municipal Utilities
Santa Fe, City of (NM)
Santa Margarita Water District
Santa Rosa, City of (CA)
Santee Cooper
Sarasota, County of (FL), Public Utilities
Saskatoon, City of (Saskatchewan)
SaskEnergy
SaskPower
Savannah, City of (GA)
Sawnee Electric Membership Foundation Inc.
SCE&G
Schaumburg, Village of (IL)
Schererville, Town of (IN)
Seacoast Utility Authority
Seal Beach, City of (CA)
Seattle, City of (WA)
Sebring, City of (FL)
SECO Energy Corp.
Selma, City of (CA)
SEMCO ENERGY Gas Co.
Shenandoah Valley Electric Cooperative Inc.
Sherman, City of (TX)
Shreveport, City of (LA)
Silverdale Water District
Sioux City (IA)
Sioux Falls Utilities
Skokie, Village of (IL)
Snohomish County Public Utility District

Socalgas
Somerville, City of (MA)
South Carolina Electric & Gas
South Jersey Gas Co.
Southaven, City of (MS)
Southeast Gas
Southern California Edison Co.
Southern California Gas Co.
Southern Connecticut Gas Co., The
Southern Maryland Electric Cooperative
Inc.
Southington, Town of (CT)
Southington, Town of (CT), Water
Department, Board of Water
Commissioners
Southlake, City of (TX), Water Utilities
Southwest Gas Holdings Inc.
Southwestern Electric Power Co.
Sparks, City of (NV)
Spartanburg Water System
Spire Inc.
Spotsylvania, County of (VA), Treasurer
Spring, Town of (PA)
Springfield, City of (MO), Utilities
SRLLC SG Fort Collins LLC
SRP
St. Johns, County of (FL), Utility
Department
St. Mary's County Metropolitan
Commission
St. Petersburg, City of (FL)
Standard Waste Services
Stark, County of (OH), Metropolitan Sewer
District
Sterling Heights, City of (MI), Water
Strathcona, County of (Alberta)
Suffolk County Water Authority Inc.
Summit Natural Gas of Missouri Inc.
Summit Township Sewer Authority
Summit Township Water Authority
Summit Utilities Arkansas Inc.
Summit Utilities Oklahoma Inc.
Sunrise, City of (FL)
Superior Propane
Surprise, City of (AZ)
Tacoma, City of (WA)

Tacoma, City of (WA), City Treasurer
Tallahassee, City of (FL)
Tampa Electric Co.
Taunton Municipal Lighting Plant
Taylor, City of (MI), Water Department
TECO Energy Inc.
Teco Peoples Gas
Temple, City of (TX)
TEMUA
Tennessee American Water Co.
Terrebonne Parish Consolidated
Government
Texarkana Water Utilities
Texas Gas Service Co. Inc.
Think Utility Services Inc.
Thornton, City of (CO)
Thoroughbred Village
Tigard, City of (OR)
Toho Water Authority
Toledo Edison Co., The
Toledo, City of (OH), Department of Public
Utilities
Tombigbee Electric Power Association
TOMSA
Topeka, City Of (KS)
Toronto Hydro Electric System Ltd.
Torranc, City of (CA), Utilities
Totowa, Borough of (NJ)
Tri-county Electric Cooperative Inc.
Troy, City of (MI), Water
Truckee Meadows Water Authority
Tucson Electric Power Co.
Tucson, City of (AZ), Utility Lockbox
Tukwila, City of (WA)
Tulsa, City of (OK), Utilities
Tupelo, City of (MS), Water & Light
Tuscaloosa, City of (AL), Water Sewer
Twin Falls, City of (ID)
TXU Electric Co. Inc.
Tyler, City of (TX)
UGI Central Penn Gas Inc.
UGI South
UGI Utilities Inc.
United Illuminating Co., The
United Power Inc.
United Water Delaware Inc.

Unitil Corp.
UNS Gas Inc.
Upland, City Of (CA)
Urstadt Biddle Properties Inc.
Utilities Kingston
Valdosta, City of (CA)
Vallejo, City of (CA)
Valparaiso City Utilities
Vancouver, City of (WA), Utilities
Veolia Water Delaware
Veolia Water Idaho
Veolia Water New Jersey
Veolia Water New York
Veolia Water Pennsylvania
Versant Power
VGS
Victor, Town of (NY), Sewer District
Victoria, City of (TX), Utility Billing Office
Virginia Natural Gas Inc.
Visalia, City of (CA)
Waco, City of (TC), Water Office
Walker, City of (MI)
Walla Walla, City of (WA)
Walton Electric Membership Corp., The
Ward 2 Water District
Warner Robins, City of (GA), City Hall
Washington Gas Light Co.
Washington, City of (UT)
Water Tower Square Associates
Wayne, Township of
We Energies
Weatherford, City Of (Tx)
Webster, City of (TX)
Weir River Water System
West Des Moines Water Works
West Harris, County of (TX), Mud 5
West Melbourne, City of (FL), City Hall
West Penn Power Co.
Western Allegheny, County of (PA),
Municipal Authority
Western Virginia Water Authority
Westland, City of (MI), Water Billing
Westminster, City of (CA)
White Lake, Township of (MI), Water
Department
Wichita Falls, City of (TX)

Wichita, City of (KS)
Wildwood, City of (FL), Water Utility
Williston, Town of (VT)
Willowbrook, Village of (IL)
Wilmette, Village of (IL)
Wilson, City of (NC)
Wilton, Town of (NY)
Winnipeg, City of (Manitoba)
Winston-Salem, City of (NC)
Winter Garden, City of (FL)
Wisconsin Public Service Corp.
Withlacoochee River Electric Cooperative
Inc.
Woodbury, City of (MN)
Woodlands Water Mud# Metro
Wright Hennepin Cooperative Electric
Association
WSSC Water
Xcel Energy Inc.
Yorba Linda Water District

Schedule 2

AP Services, LLC's Disinterestedness

- In connection with the proposed employment and retention of AP Services, LLC ("APS") by the Debtors in these Chapter 11 Cases, AlixPartners undertook a complex process, the details of which are set forth below, to determine whether it had any conflicts or other relationships that might cause it not to be disinterested or to hold or represent an interest adverse to the Debtors' estates.

AlixPartners Holdings, LLP, AlixPartners' parent company ("Holdings"), directly or indirectly owns Holdings' U.S. and non-U.S. subsidiaries (collectively, the "Holdings Enterprise"). The equity capital of Holdings is owned by the following investors:

- (i) Lakeview Capital Holdings, Inc., the Jay Alix Living Trust and other trusts established by Jay Alix (collectively the "Lakeview Parties");
- (ii) Caisse de dépôt et placement du Québec ("CDPQ");
- (iii) Investcorp Holdings B.S.C. ("IVC");
- (iv) Public Sector Pension Investment Board ("PSP"); and
- (v) current and certain former Managing Directors of AP (as defined below) and their individual and family trusts, as well as certain other individuals, including current members of the Boards (as hereinafter defined) and employees of the Lakeview Parties, and their individual and family trusts.

(Collectively, (i) – (v) above are hereinafter referred to as the "Investors", and the subset (ii) – (iv) above are hereinafter referred to as the "Institutional Investors").

Holdings and AlixPartners, each have a board of directors (together, the "Boards"). No individual or entity controls either of the Boards. Designees of each of the Investors (i) – (iv) above serve as members of the Boards. The Holdings Enterprise does not invest in distressed assets of any class, nor does it have any investment affiliates.

CDPQ is one of Canada's largest institutional investment managers. It manages investments on behalf of most of Quebec Canada's public and parapublic pension and insurance funds. CDPQ invests globally in numerous industries.

IVC is a leading global provider and manager of alternative investment products.

PSP is one of Canada's largest pension investment managers. It invests funds for the pension plans of the Public Service, the Canadian Armed Forces, the Royal Canadian Mounted Police and the Reserve Force. PSP manages a diversified global portfolio in numerous industries throughout the world.

The Lakeview Parties and related entities are entities owned or controlled by Jay Alix that, among other things, make investments on behalf of Mr. Alix and his family.

In addition to their investments in Holdings, the Institutional Investors have substantial investments unrelated to AlixPartners.

The Boards are not involved in the delivery of client services and their members do not have access to client files, except for a minority of members of the Boards that are AlixPartners employees. As a precautionary matter, AlixPartners maintains information barriers and guidelines designed to prevent certain confidential client information, including the names of clients likely to be involved in a not-yet-filed case under the Bankruptcy Code, from being shared with the Investors or their designees on the Boards.

To that end, no material nonpublic information about the Debtors (including, before the filing of these Chapter 11 Cases, the fact that AlixPartners was about to undertake an assignment involving the Debtors) has been or will be furnished by AlixPartners to the Investors or their Board designees, and AlixPartners will continue to abide by its confidentiality obligations to the Debtors. Each Investor is independent of each other Investor and is governed by its own board of directors or similar body and managed by its own management team. AlixPartners operates independently and does not share employees, officers or other management with any of the Investors. AlixPartners and each of the Investors have separate offices in separate buildings, use separate internet email addresses, and do not otherwise share IT systems.

AlixPartners formed and currently holds a majority and controlling ownership interest in GSS UK Holdings Limited (“GSS”). GSS and its subsidiaries developed a regulatory technology platform to provide global, centralized sanctions screening services to financial institutions. Various Investors, including certain AlixPartners managing directors and Board members, hold minority ownership interests in GSS. AlixPartners currently has a majority of the seats on the board of directors of GSS. GSS does not share office space or IT systems with AlixPartners, but does share certain employees and services such as finance systems. The names of GSS’s investors and customers (but not its vendors and employees) are loaded into the database where AlixPartners’ connections are stored and are disclosed as part of the disclosure process described herein.

AlixPartners has one database where connections are stored for all entities in the Holdings Enterprise. The process for the preparation of disclosures is as follows: upon receipt of a potential parties in interest list from the Debtors and/or their representatives (the “Parties in Interest List”), all such parties are input to the database by team members familiar with the database. A report of the “hits” is generated, and the team members review those “hits” for connections. Where there is a connection, a disclosure is drafted. After the team completes draft disclosures, the disclosures are reviewed by an in-house bankruptcy attorney. The attorney coordinates with the team to finalize the disclosures, which are then reviewed by the engagement AlixPartners managing director. These initial disclosures (the “Initial Disclosures”) are thereafter filed with the Bankruptcy Court as part of the retention pleadings.

Promptly thereafter, a bankruptcy paralegal in the firm uses the Initial Disclosures and the parties in interest list to draft a firmwide email for each bankruptcy filing, including the

Debtors' cases. This email is sent to every firm employee as well as the members of the Boards and the Lakeview Parties. The firmwide email requests each recipient to review the attached file that includes the parties in interest and corresponding disclosures, and asks that every recipient: (a) contact the legal department in the event that they have a connection or relationship with an interested party that is not included in our disclosures; (b) if they have a connection or relationship with an interested party that is included in our disclosures, confirm that it is accurately described; and (c) contact the legal department if they own securities of the Debtors. Members of the legal team review all email responses and draft any supplemental disclosures appropriate to reflect information received in response to the firmwide email. After the review process described in the immediately preceding paragraph, supplemental disclosures are thereafter filed with the Bankruptcy Court.

After the Initial Disclosures are filed with the Bankruptcy Court, AlixPartners also provides the names of the Debtors, their owners/investors, lenders and, on a case-by-case basis, other named entities (collectively, the "Investor Search Parties"), to the Institutional Investors, and requests that each Institutional Investor run a check of the Investor Search Parties across all investment portfolios including, upon reasonable investigation, (i) private and public funds, (ii) loan positions, and (iii) known positions across CLO holdings (all of the foregoing subject to the exceptions listed below, the "Investor Connections Check"). The exceptions to the Investor Connections Check are (i) investments over which the Institutional Investors do not possess actual investment authority and discretion ("direct control"), (ii) index replication position, (iii) investments owned in separate accounts managed by independent parties not affiliated with the Institutional Investors, and (iv) pooled investment vehicles in which the Institutional Investors do not exercise actual control or in which the Institutional Investors do not have visibility sufficient to ascertain such vehicle's investments. Members of the legal team review all responses received from the Institutional Investors and draft disclosures appropriate to reflect information received from the Institutional Investors that, following review, are filed with the Bankruptcy Court.

Upon receipt of the responses from the Institutional Investors to the Investor Connections Check, AlixPartners will file any supplemental disclosures which may be required.

To the extent AlixPartners learns of connections that are not included herein, AlixPartners will promptly file a supplemental disclosure.

Further, AlixPartners may have had, currently have or may in the future have business relationships with, among other entities, portfolio companies of the Institutional Investors and portfolio companies of private equity funds in which they are limited partners, in matters unrelated to the Debtors or their affiliates in these Chapter 11 Cases. Based on, among other things, the business separation between each of the Investors and AlixPartners, the contractual client confidentiality obligations of AlixPartners and the information barriers referred to above, AlixPartners believes that it does not hold or represent an interest adverse to the estate with respect to any such engagement.

Other than as specifically noted herein, AlixPartners has not undertaken to determine the existence, nature, and/or full scope of any business relationships or connections that the Investors may have with the Investor Search Parties, the Debtors and their affiliates, and other parties in interest in these Chapter 11 Cases.

Specifically, AlixPartners obtained from the Debtors and/or their representatives the Parties in Interest List, which is attached hereto as Schedule 1 and conducted a search for connections in accordance with the procedures set forth above.

AlixPartners represents that, to the best of its knowledge, it knows of no fact or situation that would represent a conflict of interest, cause it not to be disinterested or hold or represent an interest adverse to the Debtors' estates, and furthermore wishes to the disclose the following with respect to the Holdings Enterprise (collectively, "AP", unless otherwise noted):

- AP interacts with U.S. Bankruptcy Court judges and representatives of the U.S. Trustee Program regularly in its capacity as a professional consulting firm that offers turnaround and restructuring services.
- AP has issued debt in the form of a USD-denominated senior secured term loan, and a Euro-denominated senior secured term loan (collectively, the "Term Loans"), as well as a Revolving Credit Facility.

Bank of America, N.A. serves as the Administrative Agent for the Term Loans and the Revolving Credit Facility and as such manages all trading of the Term Loans and Revolving Credit Facility between investors. Many of the holders of the Term Loans are pools organized by banks, mutual fund management companies and other fund managers (collectively, "Fund Managers") who pool debt instruments issued by multiple / different borrowers and offer interests in the pools to investors. The identities of the investors in the pools cannot be ascertained by AP. The Term Loans are actively traded. Thus, the list of Fund Managers and other investors directly holding the Term Loans can become outdated quickly. On a monthly basis, AP reviews the list of investors in the Term Loans for the purpose of making relationship disclosures in chapter 11 cases. As of the last monthly report, no Fund Manager or other investor in the Term Loans held greater than 10% of the combined US-denominated and Euro-denominated Term Loans. In the event that any entity accumulates a 10% or greater interest in the combined US-denominated and Euro-denominated Term Loans, AP will disclose the name of such entity.

The participants in the Revolving Credit Facility are Bank of America, N.A., Credit Suisse, Deutsche Bank AG Host Bank, Goldman Sachs Lending Partners LLC, HSBC Bank USA, NA, and JPMorgan Chase Bank N.A.

- The Internal Revenue Service ("IRS") is a current and former AP client in matters unrelated to the Debtors. The IRS is a lienholder and adverse litigation party to current and former AP clients in matters unrelated to the Debtors. The IRS is a former employer of a current AP employee.

- The United States Department of Justice (“DOJ”), including the United States Attorney General’s Office, is a current and former client of AP in matters unrelated to the Debtors. The DOJ is a litigation party, adverse litigation party, lessor and professional to current and former AP clients in matters unrelated to the Debtors.
- AP follows a practice to solicit from the members of its Boards their connections to the parties in interest independent of AP. In response, one or more of the members of its Boards have offered the following disclosures:
 - ACE Property & Casualty Insurance Company (Chubb), an insurance provider to the Debtors, and affiliates (“ACE/Chubb”) are vendors to an AP investor or one of its affiliates. AP has a group insurance program in place for all U.S. managing directors and AP board members under which personal excess liability (umbrella) insurance may be purchased from Chubb, an affiliate of ACE, at group rates.
 - AIG and The Insurance Company of the State of Pennsylvania (AIG) (“AIG”) are insurance providers to the Debtors. Illinois National Insurance Company, an affiliate of AIG, is a former insurance provider to AP. Illinois National Insurance Company was adverse to AP in a former litigation regarding an insurance dispute in matters unrelated to the Debtors.
 - Bank of America Merrill Lynch Proprietary Trading and Bank of America, N.A., noteholders, bondholders, lenders, and letter of credit providers to the Debtors, and affiliates, are lenders to an AP investor or one of its affiliates.
 - Blue Cross Blue Shield (Anthem), a litigation counterparty to the Debtors, and affiliates, are vendors to an AP investor or one of its affiliates.
 - Consumers Energy, a utility provider to the Debtors, is a vendor to an AP investor or one of its affiliates.
 - DTE Energy, a utility provider to the Debtors, is a vendor to an AP investor or one of its affiliates.
 - Faegre Baker Daniels LLP (a/k/a Faegre Drinker Biddle & Reath), an ordinary course professional to the Debtors, is a former legal services provider to an AP investor or one of its affiliates.
 - Fidelity Management & Research Company, LLC, a noteholder and bondholder to the Debtors, and affiliates, are vendors to an AP investor or one of its affiliates.
 - JPM, JPMorgan, JPMorgan Chase Bank, N.A., JPMorgan Chase Bank, N.A., as Administrative Agent, J.P. Morgan Investment Management, Inc., J.P. Morgan Securities, LLC, and J.P. Morgan Investment Management, Inc., banking services providers, lenders, letter of credit providers, UCC lien parties, noteholders, and bondholders to the Debtors, and interested parties in this bankruptcy matter, and affiliates, are vendors to an AP investor or one of its affiliates.

- MUFG Union Bank, N.A., a lender to the Debtors, is a lender to an AP investor or one of its affiliates.
 - Northern Trust Global Investments, LTD, a noteholder and bondholder to the Debtors, and affiliates are lenders to an AP investor or one of its affiliates.
 - Oak Street Investment Grade Net Lease Fund Series 2021-2 LLC, a lessor to the Debtors, and affiliates are investors in AP.
 - PricewaterhouseCoopers (“PwC”) is an ordinary course professional to the Debtors. An AP board member and an employee of one of his affiliates are former employees of PwC.
 - Travelers Casualty and Surety Company, a letter of credit beneficiary to the Debtors, and affiliates, are vendors to an AP investor or one of its affiliates.
 - U.S. Bank, a banking services provider to the Debtors, is a vendor to an AP investor or one of its affiliates.
- Cities listed as utility providers to the Debtors are adverse litigation parties in the Purdue Pharma bankruptcy matter in which AlixPartners provides services. To the extent AP has other connections to the cities listed as parties in interest, any such connections are specifically disclosed herein.
 - 101 & Scottsdale, LLC, a landlord to the Debtors, is a lessor to a former AP client in matters unrelated to the Debtors.
 - 12535 SE 82nd Ave LLC, a landlord to the Debtors, is a lessor to a former AP client in matters unrelated to the Debtors.
 - 168th and Dodge, LP, a landlord to the Debtors, is a lessor to a former AP client in matters unrelated to the Debtors.
 - 1832 Asset Management, L.P., a noteholder and bondholder to the Debtors, is a lender to former AP clients in matters unrelated to the Debtors.
 - 209-261 Junction Road Madison Investors LLC, a landlord to the Debtors, is a lessor to a current AP client in matters unrelated to the Debtors.
 - 3600 Long Beach Road, LLC, a landlord to the Debtors, is a lessor to former AP clients in matters unrelated to the Debtors.
 - 6034 Azle Avenue, LLC, a landlord to the Debtors, is a lessor to a former AP client in matters unrelated to the Debtors.
 - A&G Realty Partners, LLC, a professional to the Debtors, is a professional to current and former AP clients in matters unrelated to the Debtors.

- ABJ Group Advancement TX LLC, a landlord to the Debtors, is a lessor to a current AP client in matters unrelated to the Debtors.
- Acadia Realty Limited Partnership, a landlord to the Debtors, is a lessor to current and former AP clients in matters unrelated to the Debtors.
- Accenture LLP, a trade vendor to the Debtors, and affiliates (“Accenture”) are professionals to current and former AP clients in matters unrelated to the Debtors. Accenture is a current and former AP client in matters unrelated to the Debtors. Accenture is a former employer of current AP employees.
- ACE Property & Casualty Insurance Company (Chubb), an insurance provider to the Debtors, and affiliates (“ACE/Chubb”) are bondholders, lenders, lessors, investors, litigation parties, adverse litigation parties, lenders, and lienholders to current and former AP clients in matters unrelated to the Debtors. ACE/Chubb is a current and former AP client in matters unrelated to the Debtors. ACE/Chubb is a current and former AP client in matters unrelated to the Debtors. AP has a group insurance program in place for all U.S. managing directors and AP board members under which personal excess liability (umbrella) insurance may be purchased from Chubb, an affiliate of ACE, at group rates. ACE/Chubb is an insurance provider to AP.
- Acosta Inc./ActionLink Services, LLC, a trade vendor to the Debtors, is a current AP client in matters unrelated to the Debtors.
- ACS Fort Smith Pavilion AR, LLC and ACS Town Square Shopping Center IN, LLC, landlords to the Debtors, and affiliates, are lessors to current AP clients in matters unrelated to the Debtors.
- Adobe Systems Inc., a trade vendor to the Debtors, and affiliates, is a vendor to AP.
- AE Holdings I, LLC, a landlord to the Debtors, is a lessor to a current AP client in matters unrelated to the Debtors.
- AES Indiana and AES Ohio, utility providers to the Debtors, and affiliates (“AES”) are adverse litigation parties and lenders to current AP clients in matters unrelated to the Debtors. AES is a current AP client in matters unrelated to the Debtors.
- Affiliated FM Insurance Company, an insurance provider to the Debtors, is an adverse litigation party to a former AP client in matters unrelated to the Debtors.
- AGC Pacific Coast Plaza LLC, a landlord to the Debtors, and affiliates, are lessors to a former AP client in matters unrelated to the Debtors.
- Agree 1031, LLC, Agree Grand Chute WI LLC, and Agree Limited Partnership, landlords to the Debtors, and affiliates, are lessors to current and former AP clients in matters unrelated to the Debtors.

- AIG and The Insurance Company of the State of Pennsylvania (AIG), an insurance provider to the Debtors, and affiliates (“AIG”) are bondholders, adverse litigation parties, litigation parties, lenders and lessors to current and former AP clients in matters unrelated to the Debtors. AIG is a former AP client in matters unrelated to the Debtors. AIG is a former employer of current AP employees. Illinois National Insurance Company, an affiliate of AIG, is a former insurance provider to AP. Illinois National Insurance Company was adverse to AP in a former litigation regarding an insurance dispute in matters unrelated to the Debtors.
- Airport Plaza, LLC, a landlord to the Debtors, and affiliates, are lessors to former AP clients in matters unrelated to the Debtors.
- Akamai Technologies Inc., a trade vendor to the Debtors, is a related party to a former AP client in matters unrelated to the Debtors.
- Allan A. Sebanc, a landlord to the Debtors, is a lessor to a former AP client in matters unrelated to the Debtors.
- AllianceBernstein, L.P. (U.S.), a noteholder and bondholder to the Debtors, and affiliates (“AB”) are bondholders, shareholders, litigation parties, lenders, and lienholders to current and former AP clients in matters unrelated to the Debtors. AB is a former employer of current AP employees. AB is a vendor to AP.
- Allianz Global Risks US Insurance Company, an insurance provider to the Debtors, and affiliates (“Allianz”) are bondholders, litigation parties, adverse litigation parties, lenders, lienholders, and shareholders to current and former AP clients in matters unrelated to the Debtors. Allianz is a current and former AP client in matters unrelated to the Debtors. Allianz is a former employer of current AP employees. Allianz is an insurance provider to AP.
- Allied World Specialty Insurance Company, an insurance provider to the Debtors, and affiliates (“Allied”) are lenders, litigation parties, and adverse litigation parties to current and former AP clients in matters unrelated to the Debtors. Allied is an insurance provider to the Debtors.
- Almaden Plaza Shopping Center Inc., a landlord to the Debtors, is a lessor to a former AP client in matters unrelated to the Debtors.
- Alta Capital Management, LLC, a noteholder and bondholder to the Debtors, and affiliates, are lenders to former AP clients in matters unrelated to the Debtors.
- Altrius Capital Management, Inc., a noteholder and bondholder to the Debtors, is a lender and bondholder to former AP clients in matters unrelated to the Debtors.
- Ameren Illinois and Ameren Missouri, utility providers to the Debtors, and affiliates (“Ameren”) are litigation parties and shareholders to former AP clients in matters unrelated to the Debtors. Ameren is a former AP client in matters unrelated to the Debtors.

- American Alternative Insurance (BBB), a letter of credit beneficiary to the Debtors, is a bondholder to a former AP client in matters unrelated to the Debtors.
- American Electric Power, a utility provider to the Debtors, and affiliates, are bondholders and adverse litigation parties to former AP clients in matters unrelated to the Debtors.
- American Greetings Corporation, a UCC lien party to the Debtors, is a related party to former AP clients in matters unrelated to the Debtors.
- Ameritas Life Insurance Corp. of New York, a noteholder and bondholder to the Debtors, and affiliates, are bondholders and shareholders to current AP clients in matters unrelated to the Debtors.
- Amherst Crossing AMA Realty Ventures, LLC, a landlord to the Debtors, is a lessor to a former AP client in matters unrelated to the Debtors.
- AML IP, LLC, a litigation counterparty to the Debtors, and affiliates, are vendors to AP.
- Angelo Gordon, an interested party in this bankruptcy matter, is a bondholder, lender, parent company, and associated company to current and former AP client in matters unrelated to the Debtors.
- Anna Mscisz Trust, a landlord to the Debtors, is a lessor to a former AP client in matters unrelated to the Debtors.
- APG Asset Management US, Inc., a noteholder and bondholder to the Debtors, is a lender and lienholder to former AP clients in matters unrelated to the Debtors.
- Appalachian Power, a utility provider to the Debtors, is a bondholder and adverse litigation party to former AP clients in matters unrelated to the Debtors.
- APS, a utility provider to the Debtors, is a bondholder to a former AP client in matters unrelated to the Debtors.
- Arboretum Retail, LLC, a landlord to the Debtors, is a lessor to a former AP client in matters unrelated to the Debtors.
- ARC ASANDSC001, LLC, ARC BHTVCMI001, LLC, ARC CLORLFL001, LLC, ARC CLORLFL001, LLC-Lockbox, ARC CPFAYNC001, LLC, ARC PCBIRAL001, LLC, ARC PRLAWS001, LLC, ARC SMWMBFL001, LLC, ARC SSSEBFL001, LLC, and ARC TCMESTX001, LLC, landlords to the Debtors, and affiliates, are lessors and adverse litigation parties to current and former AP clients in matters unrelated to the Debtors.
- Arch Insurance Company and Arch Specialty Insurance Company, letter of credit beneficiaries and insurance providers to the Debtors, and affiliates (“Arch”) are professionals, litigation parties and adverse litigation parties to current and former AP

clients in matters unrelated to the Debtors. Arch is a current AP client in matters unrelated to the Debtors. Arch is an insurance provider to AP.

- Ares Management, an interested party in this bankruptcy matter, and affiliates (“Ares”) are associated companies, parent companies, bondholders, lenders, and lienholders to current and former AP clients in matters unrelated to the Debtors. Ares is a former AP client in matters unrelated to the Debtors.
- ARG BBSCHIL001, LLC, ARG CCALBNMOO1, LLC, ARG FSBROWI001, LLC, ARG GFBGKY001, LLC, ARG MPLTRAR001, LLC, ARG PSALBNM001, LLC, ARG PSALBNM001, LLC, ARG SAABITX001, LLC, ARG SPSPRIL001, LLC, ARG SSSTRPA001, LLC, and ARG TTRALNC001, LLC, landlords to the Debtors, and affiliates, are current AP clients in matters unrelated to the Debtors.
- Argonaut Insurance Company, an insurance provider to the Debtors, is a bondholder, litigation party, and lender to current and former AP clients in matters unrelated to the Debtors.
- Artsana USA Inc./Juvenile, a trade vendor to the Debtors, and affiliates, are former AP clients in matters unrelated to the Debtors.
- Asbury Shops LLC, a landlord to the Debtors, is a lessor to a former AP client in matters unrelated to the Debtors.
- Asset Allocation & Management Company, LLC, a noteholder and bondholder to the Debtors, is a bondholder and lender to current and former AP clients in matters unrelated to the Debtors.
- Atmos Energy, a utility provider to the Debtors, and affiliates, are litigation parties to a former AP client in matters unrelated to the Debtors.
- Authentic Brands, an interested party in this bankruptcy matter, is a parent company to a former AP client in matters unrelated to the Debtors.
- Aviary Capital Enterprises, Inc., a noteholder and bondholder to the Debtors, is a lender to a current AP client in matters unrelated to the Debtors.
- AVISTA, a utility provider to the Debtors, is an investor to a former AP client in matters unrelated to the Debtors.
- AVR CPC Associates, LLC, a landlord to the Debtors, is a lessor to current and former AP clients in matters unrelated to the Debtors.
- AW Billing Services LLC, a utility provider to the Debtors, is a lessor to a former AP client in matters unrelated to the Debtors.

- Axis Surplus Insurance Company, an insurance provider to the Debtors, and affiliates, are current AP clients in matters unrelated to the Debtors.
- B Comm Realty, LLC, a landlord to the Debtors, is a lessor to a current AP client in matters unrelated to the Debtors.
- B33 Erie Marketplace II LLC, a landlord to the Debtors, and affiliates, are lessors to current and former AP clients in matters unrelated to the Debtors.
- Banco Popular, a banking services provider to the Debtors, and affiliates, are adverse litigation parties to current and former AP clients in matters unrelated to the Debtors.
- Bank of America Merrill Lynch Proprietary Trading and Bank of America, N.A., noteholders, bondholders, lenders, and letter of credit providers to the Debtors, and affiliates (“BofA”) are bondholders, litigation parties, adverse litigation parties, investors, lenders, lessees, lessors, lienholders, professionals and shareholders to current and former AP clients in matters unrelated to the Debtors. BofA is a current and former AP client in matters unrelated to the Debtors. BofA is a former employer of current AP employees. A current employee of AP who is an attorney in AP’s Legal department was previously employed by a law firm where BofA was a primary client. BofA is a vendor to AP.
- Bank of Montreal, a lender to the Debtors, and affiliates (“BMO”) are bondholders, litigation parties, adverse litigation parties, lenders, lessors, lienholders, and shareholders to current and former AP clients in matters unrelated to the Debtors. BMO is a former employer of a current AP employee.
- Barclays Capital, Inc., a noteholder and bondholder to the Debtors, and affiliates (“Barclays”) are adverse litigation parties, bondholders, investors, lenders, lessors, litigation parties, lienholders, professionals and shareholders to current and former AP clients in matters unrelated to the Debtors. Barclays is a current and former AP client in matters unrelated to the Debtors. Barclays is a former employer of current AP employees. Barclays was a member of the ad hoc noteholders committee that retained AP in LBI Media, Inc., a former bankruptcy matter unrelated to the Debtors.
- Barrywoods Holdings, LLC, a landlord to the Debtors, is a lessor to a current AP client in matters unrelated to the Debtors.
- Basser-Kaufman Real Estate, a landlord to the Debtors, and affiliates (“Basser-Kaufman”) are lessors to former AP clients in matters unrelated to the Debtors. Basser-Kaufman was a member of the official committee of unsecured creditors that retained AP in The Great Atlantic & Pacific Tea Co., a former bankruptcy matter unrelated to the Debtors.
- BB&T, a banking services provider to the Debtors, and affiliates, are bondholders, litigation parties, adverse litigation parties, lenders, and professionals to current and former AP clients in matters unrelated to the Debtors.

- BCB Group Investments Tramonto Marketplace LLC, a landlord to the Debtors, is a lessor to a former AP client in matters unrelated to the Debtors.
- Beatty Limited Partnership, a landlord to the Debtors, is a lessor to a former AP client in matters unrelated to the Debtors.
- Bed Bath & Beyond, a debtor in this bankruptcy matter, and affiliates (“BBBY”) are lessors to a former AP client in matters unrelated to the Debtors. BBBY is a current and former AP client in matters unrelated to the Debtors. BBBY is a former employer of a current AP employee.
- Belz Investco, GP, a landlord to the Debtors, is a lessor to a former AP client in matters unrelated to the Debtors.
- Benderson 85-1 Trust and Benderson Properties, Inc., landlords to the Debtors, are lessors to current and former AP clients in matters unrelated to the Debtors.
- Berkley Assurance Company, an insurance provider to the Debtors, and affiliates (“Berkley”) are bondholders and adverse litigation parties to current and former AP clients in matters unrelated to the Debtors. Berkley is an insurance provider to AP.
- Berkshire Hathaway Specialty Insurance Company, an insurance provider to the Debtors, and affiliates (“Berkshire”) are bondholders, litigation parties, adverse litigation parties, investors, and parent companies to current and former AP clients in matters unrelated to the Debtors. Berkshire is an insurance provider to AP.
- BIT Holdings Sixty-Three, Inc. and BIT Investment Twenty Seven, LLC, landlords to the Debtors, are lessors to former AP clients in matters unrelated to the Debtors.
- BlackRock Advisors, LLC and BlackRock Inc., noteholders, bondholders, and equity shareholders to the Debtors, and affiliates (“BlackRock”) are bondholders, adverse litigation parties, lenders, lessors, lienholders, limited partners, parent companies and shareholders to current and former AP clients in matters unrelated to the Debtors. BlackRock is a current and former AP client in matters unrelated to the Debtors.
- Blackstone Liquid Credit Strategies, LLC, a noteholder and bondholder to the Debtors, and affiliates (“Blackstone”) are bondholders, investors lenders, lessors, adverse litigation parties, parent companies, shareholders, and lienholders to current and former AP clients in matters unrelated to the Debtors. Blackstone is a current and former AP client in matters unrelated to the Debtors. Blackstone is an investor to AP.
- Blue Cross Blue Shield (Anthem), a litigation counterparty to the Debtors, and affiliates (“BCBS”) are adverse litigation parties, director-affiliated companies, investors, lenders, lienholders, and professionals to current and former AP clients in matters unrelated to the Debtors. BCBS is a former employer of current AP employees.

- Blue Torch Capital, an interested party in this bankruptcy matter, is a lender to current and former AP clients in matters unrelated to the Debtors.
- Blue Yonder Inc., a trade vendor to the Debtors, is a current AP client in matters unrelated to the Debtors.
- BlueCrest Capital Management (U.K.), LLP, a noteholder and bondholder to the Debtors, and affiliates, are bondholders, litigation parties, and lenders to current and former AP clients in matters unrelated to the Debtors.
- BNP Paribas Asset Management France and BNP Paribas Securities Corporation, noteholders and bondholders to the Debtors, and affiliates (“BNP”) are bondholders, adverse litigation parties, lenders, lessors, lienholders, litigation parties, joint venture parties and shareholders to current and former AP clients in matters unrelated to the Debtors. BNP is a current and former AP client in matters unrelated to the Debtors. BNP is a former employer of current AP employees. BNP is a vendor to AP. BNP is a GSS client.
- BondBloxx Investment Management Corporation, a noteholder and bondholder to the Debtors, is a lender to a current AP client in matters unrelated to the Debtors.
- Bowles Village Center LLC, a landlord to the Debtors, is a lessor to a current AP client in matters unrelated to the Debtors.
- Bradenton I, LLC, a landlord to the Debtors, is a lessor to a current AP client in matters unrelated to the Debtors.
- BRE DDR Fairfax Town Center LLC, BRE DDR Flatacres Marketplace LLC, BRE DDR IVA Southmont PA LLC, BRE DDR Lake Brandon Village LLC, and BRE/Pearlridge LLC, landlords to the Debtors, and affiliates, are lenders and lessors to current and former AP clients in matters unrelated to the Debtors.
- Brentwood Plaza LLC, a landlord to the Debtors, is a lessor to current and former AP clients in matters unrelated to the Debtors.
- Bristol-Warner Investors, LLC, a landlord to the Debtors, is a lessor to former AP clients in matters unrelated to the Debtors.
- Brixmor Arborland LLC, Brixmor GA Coastal Landing (FL) LLC, Brixmor GA Cobblestone Village At St. Augustine LLC, Brixmor GA Delta Center (MI) LLC, Brixmor GA Fashion Corner, LLC, Brixmor GA Springdale/Mobile Limited Partnership, Brixmor GA Westminster LLC, Brixmor Hale Road LLC, BRIXMOR HOLDINGS 11 SPE LLC, Brixmor Holdings 6 SPE, LLC, Brixmor Holdings 6 SPE, LLC, Brixmor Property Owner II, LLC, Brixmor SPE 1 LLC, and Brixmor/IA Delco Plaza, LLC, landlords to the Debtors, and affiliates, are lessors to current and former AP clients in matters unrelated to the Debtors.

- Broadridge, a trade vendor to the Debtors, and affiliates, are professionals to current and former AP clients in matters unrelated to the Debtors.
- Brookwood Capital Partners LLC, a landlord to the Debtors, and affiliates, are lessors to current and former AP clients in matters unrelated to the Debtors.
- BVA Avenue LLC, BVA Deerbrook SPE LLC, BVA Towne Square LLC, and BVA Woodhill LLC, landlords to the Debtors, and affiliates, are lessors to current and former AP clients in matters unrelated to the Debtors.
- BVC Oakwood Commons Inc., a landlord to the Debtors, and affiliates, are lessors to a former AP client in matters unrelated to the Debtors.
- BVK-Beamtenversicherungskasse des Kantons Zurich, a noteholder and bondholder to the Debtors, is a bondholder, lender, and lessor to current and former AP clients in matters unrelated to the Debtors.
- Cable Car Capital, LLC, a noteholder and bondholder to the Debtors, is a lender to a current AP client in matters unrelated to the Debtors.
- Caldwell Mooney Partners II, LP, a landlord to the Debtors, is a lessor to a current AP client in matters unrelated to the Debtors.
- California Public Employees Retirement System, a noteholder and bondholder to the Debtors, is a bondholder, lender, shareholder, and parent company to current and former AP clients in matters unrelated to the Debtors.
- California, a litigation counterparty to the Debtors, is a lender, litigation party, adverse litigation party, lessor, bondholder and lienholder to current and former AP clients in matters unrelated to the Debtors.
- Camden Village LLC, a landlord to the Debtors, is a lessor to former AP clients in matters unrelated to the Debtors.
- Capital One, National Association, a lender to the Debtors, and affiliates, are litigation parties, adverse litigation parties, lenders, lessors, lienholders, and professionals to current and former AP clients in matters unrelated to the Debtors. Capital One is a former employer of current AP employees.
- Carrier Corporation (“Carrier”), a trade vendor to the Debtors, is a litigation party and adverse litigation party to current and former AP clients in matters unrelated to the Debtors. Carrier is a former AP client in matters unrelated to the Debtors. Carrier is a vendor to AP.
- Carson Valley Center LLC, a landlord to the Debtors, is a lessor to former AP clients in matters unrelated to the Debtors.

- CastleKnight Management, L.P., a noteholder and bondholder to the Debtors, and affiliates, are lenders and shareholders to current and former AP clients in matters unrelated to the Debtors.
- Casto-Oakbridge Venture Ltd., a landlord to the Debtors, is a lessor to a former AP client in matters unrelated to the Debtors.
- Center Developments Oreg., LLC, a landlord to the Debtors, is a lessor to former AP clients in matters unrelated to the Debtors.
- Centerbridge Partners, an interested party in this bankruptcy matter, and affiliates (“Centerbridge”) are bondholders, adverse litigation parties, lenders, parent companies, and shareholders to current and former AP clients in matters unrelated to the Debtors. Centerbridge is a former AP client in matters unrelated to the Debtors.
- Centeron Square Owners, LLC, a landlord to the Debtors, is a lessor to a former AP client in matters unrelated to the Debtors.
- CenterPoint Energy, a utility provider to the Debtors, and affiliates, are adverse litigation parties and affiliates to current and former AP clients in matters unrelated to the Debtors.
- Cerberus Capital Management, an interested party in this bankruptcy matter, and affiliates (“Cerberus”) are investors, lenders and parent companies to current and former AP clients in matters unrelated to the Debtors. Cerberus is a current and former AP client in matters unrelated to the Debtors.
- Certain Underwriters at Lloyd’s – Syndicate 1183 (Validus), Syndicate 2623 / 623 at Lloyd’s of London (Beazley) and the Underwriters at Lloyds, London (Hiscox), insurance providers to the Debtors, and affiliates (“Lloyd’s”) are bondholders, lessors, litigation parties, and adverse litigation parties to current and former AP clients in matters unrelated to the Debtors. Lloyd’s is a former AP client in matters unrelated to the Debtors. Lloyd’s is an insurance provider to AP.
- CFH Realty III/Sunset Valley, L.P., a landlord to the Debtors, is a lessor to former AP clients in matters unrelated to the Debtors.
- Chandler Festival SPE LLC, a landlord to the Debtors, is a lessor to a former AP client in matters unrelated to the Debtors.
- Chandler Village Center, LLC, a landlord to the Debtors, is a lessor to a former AP client in matters unrelated to the Debtors.
- Chartwell Investment Partners, LLC, a noteholder and bondholder to the Debtors, and affiliates, are bondholders and adverse litigation parties to current and former AP clients in matters unrelated to the Debtors.

- Chesterfield County, a utility provider to the Debtors, is an adverse litigation party to current AP clients in matters unrelated to the Debtors.
- CIGNA Investments, Inc., a noteholder and bondholder to the Debtors, and affiliates (“CIGNA”) are lenders, bondholders, related parties, litigation parties, adverse litigation parties, and professionals to current and former AP clients in matters unrelated to the Debtors. CIGNA is a former AP client in matters unrelated to the Debtors. CIGNA is an insurance provider to AP.
- Cisco Systems Capital Corp., a trade vendor to the Debtors, and affiliates (“Cisco”) are bondholders, lessees, adverse litigation parties, lenders, lienholders, and professionals to current and former AP clients in matters unrelated to the Debtors. Cisco is a former employer of current AP employees.
- Citi and Citigroup Global Markets, Inc., noteholders and bondholders to the Debtors, and an interested party in this bankruptcy matter, and affiliates (“Citi”) are adverse litigation parties, bondholders, investors, joint venture entities, lenders, lessors, lienholders, litigation parties, parent companies, professionals and shareholders to current and former AP clients in matters unrelated to the Debtors. Citi is a current and former AP client in matters unrelated to the Debtors. Citi is a former employer of current AP employees. Citi is a GSS client.
- City of Dallas is a utility provider to the Debtors. AP has an office in Dallas.
- City of Houston is a utility provider to the Debtors. AP has an office in City of Houston.
- Cleary Gottlieb Steen & Hamilton LLP (“Cleary”), a trade vendor and ordinary course professional to the Debtors, is a professional and counsel to current and former AP clients in matters unrelated to the Debtors. Cleary is a former AP client in matters unrelated to the Debtors.
- Cole MT Folsom CA, LP and Cole MT San Marcos TX LLC, landlords to the Debtors, and affiliates, are lessors to current and former AP clients in matters unrelated to the Debtors.
- Cole Schotz, P.C., a professional to the Debtors, is a professional, counsel, and opposing counsel to current and former AP clients in matters unrelated to the Debtors.
- Columbia Tech Center, LLC, a landlord to the Debtors, is a lessor to current and former AP clients in matters unrelated to the Debtors.
- Columbiana Station E&A, LLC, a landlord to the Debtors, is a lessor to a current AP client in matters unrelated to the Debtors.
- ComEd, a utility provider to the Debtors, is a litigation party to a current AP client in matters unrelated to the Debtors. ComEd is a vendor to AP.

- Commons at Issaquah, Inc., a landlord to the Debtors, is a lessor to a former AP client in matters unrelated to the Debtors.
- Con Edison and Consolidated Edison Co. of NY, utility providers to the Debtors, and affiliates, are lenders and lessors to former AP clients in matters unrelated to the Debtors.
- Concord Investment Co., a landlord to the Debtors, is an investor and lessor to current AP clients in matters unrelated to the Debtors.
- Congressional Plaza Associates LLC, a utility provider and landlord to the Debtors, is a lessor to current and former AP clients in matters unrelated to the Debtors.
- Conroe Marketplace S.C., L.P., a landlord to the Debtors, is a lessor to a former AP client in matters unrelated to the Debtors.
- Consumers Energy, a utility provider to the Debtors, is a former employer of a current AP employee.
- Continental Insurance Company (“CNA”), an insurance provider to the Debtors, and affiliates, are litigation parties, adverse litigation parties, bondholders, lenders, and lienholders to current and former AP clients in matters unrelated to the Debtors. CNA is an insurance provider to AP.
- Coway USA, Inc., a trade vendor to the Debtors, and affiliates (“Coway”) are professionals to a current AP client in matters unrelated to the Debtors. Coway is a vendor to AP.
- CP Venture Five-AV LLC and CP Venture Two, LLC, landlords to the Debtors, are lessors to former AP clients in matters unrelated to the Debtors.
- CPT Arlington Highlands 1, LP and CPT Louisville I LLC, landlords to the Debtors, are lenders and lessors to current and former AP clients in matters unrelated to the Debtors.
- CR Hagerstown, LLC, CR Mount Pleasant, CR West Ashley, LLC, and CR Oakland Square, LLC, landlords to the Debtors, are lessors to current and former AP clients in matters unrelated to the Debtors.
- Creekstone Juban I, LLC, a landlord to the Debtors, is a lessor to a former AP client in matters unrelated to the Debtors.
- Crestview Hills Town Center LLC, a landlord to the Debtors, is a lessor to current and former AP clients in matters unrelated to the Debtors.
- Croatian Fraternal Union of America, a noteholder and bondholder to the Debtors, is a bondholder to a former AP client in matters unrelated to the Debtors.
- Crossmark Inc., a trade vendor to the Debtors, are former AP clients in matters unrelated to the Debtors.

- Crossroads Canada, LLC, a landlord to the Debtors, is a lessor to a former AP client in matters unrelated to the Debtors.
- Crowell & Moring LLP (“Crowell”), an ordinary course professional to the Debtors, is a professional and counsel to current and former AP clients in matters unrelated to the Debtors. Crowell is a current and former AP client in matters unrelated to the Debtors.
- CSHV Woodlands II, LP, a landlord to the Debtors, and affiliates, are lenders to current AP clients in matters unrelated to the Debtors.
- CSM West Ridge Inc., a landlord to the Debtors, and affiliates, are lessors to former AP clients in matters unrelated to the Debtors.
- CT Center S.C., LP, a landlord to the Debtors, is a lessor to a former AP client in matters unrelated to the Debtors.
- CTC Phase II, LLC, a landlord to the Debtors, and affiliates, are lessors to former AP clients in matters unrelated to the Debtors.
- CVSC, LLC, a landlord to the Debtors, is a lessor to former AP clients in matters unrelated to the Debtors.
- Cybersource Corp., a trade vendor to the Debtors, is a professional and lender to former AP clients in matters unrelated to the Debtors.
- Daly City Serramonte Center, LLC, a landlord to the Debtors, is a lessor to a current AP client in matters unrelated to the Debtors.
- Dartmouth Marketplace Associates, LLC, a landlord to the Debtors, is a lessor to a former AP client in matters unrelated to the Debtors.
- DBX Advisors, LLC, a noteholder and bondholder to the Debtors, is a bondholder and lender to current and former AP clients in matters unrelated to the Debtors.
- DC USA Operating Co., LLC, a landlord to the Debtors, is a lessor to former AP clients in matters unrelated to the Debtors.
- DDR Carolina Pavilion LP, DDR CAROLINA PAVILION LP, DDR Creekside LP, DDR Del Sol LLC, S.E., DDR Guilford LLC, DDR Hendon Nassau Park II LP, DDR Southeast Loisdale, L.L.C., DDR Southeast Snellville, LLC, DDR Winter Garden LLC, DDRA Tanasbourne Town Center, LLC, DDRM Shoppes of Ellenwood LLC, DDRTC Marketplace at Mill Creek LLC, DDRTC Village Crossing LLC, landlords to the Debtors, and affiliates, are lessors to current and former AP clients in matters unrelated to the Debtors.
- Delco LLC, a landlord to the Debtors, is a lessor to current and former AP clients in matters unrelated to the Debtors.

- Deloitte and Deloitte Consulting LLP, trade vendors and ordinary course professionals to the Debtors, and affiliates (“Deloitte”) are professionals to current and former AP clients in matters unrelated to the Debtors. Deloitte is a former AP client in matters unrelated to the Debtors. Deloitte is a former employer of current AP employees. Deloitte is an accounting advisor to AP.
- DeRito, a landlord to the Debtors, and affiliates, are lessors to former AP clients in matters unrelated to the Debtors.
- Deutsche Bank Securities, Inc., a noteholder and bondholder to the Debtors, and affiliates (“DB”) are associated companies, bondholders, litigation parties, adverse litigation parties, joint venture entities, lenders, lessors, lienholders, professionals, and shareholders to current and former AP clients in matters unrelated to the Debtors. DB is a current AP client in matters unrelated to the Debtors. DB is a GSS client. DB was a member of the official committee of unsecured creditors that retained AP in Chesapeake Energy Corporation, a former bankruptcy matter unrelated to the Debtors. DB is a former employer of current AP employees. DB is a vendor to AP.
- Dewcom, LLC, a landlord to the Debtors, is a lessor to a current AP client in matters unrelated to the Debtors.
- Dillon Ridge Marketplace III LLC, a landlord to the Debtors, is a lessor to a former AP client in matters unrelated to the Debtors.
- Direct Energy Business and Direct Energy Regulated Services, utility providers to the Debtors, are former AP clients in matters unrelated to the Debtors.
- DJD Partners 10, LLC, a landlord to the Debtors, is a lessor to a former AP client in matters unrelated to the Debtors.
- Dominion Energy North Carolina, Dominion Energy Ohio, Dominion Energy South Carolina and Dominion Energy Virginia, utility providers to the Debtors, and affiliates, are bondholders and litigation parties to current and former AP clients in matters unrelated to the Debtors.
- Donahue Schriber Realty Group, L.P., a landlord to the Debtors, is a lessor to current and former AP clients in matters unrelated to the Debtors.
- Downey Landing SPE, LLC, a landlord to the Debtors, is a lessor to current and former AP clients in matters unrelated to the Debtors.
- Dreamland of Asheville Associates, L.L.C., a landlord to the Debtors, is a lessor to former AP clients in matters unrelated to the Debtors.
- DTL-SGW LLC & DTR1C-SGW LLC, a landlord to the Debtors, is a lessor to former AP clients in matters unrelated to the Debtors.

- Duke Energy and Duke Energy Payment Processing, utility providers to the Debtors, are bondholders and adverse litigation parties to former AP clients in matters unrelated to the Debtors.
- Duluth (Gwinnett) SSR, LLC, a landlord to the Debtors, is a lessor to a current AP client in matters unrelated to the Debtors.
- Durango Mall LLC, a landlord to the Debtors, is a lessor to current and former AP clients in matters unrelated to the Debtors.
- Dyson Canada Limited, Dyson Inc., and Dyson Inc./Personal Electrics, trade vendors and letter of credit beneficiaries to the Debtors, and affiliates (“Dyson”) are former AP client in matters unrelated to the Debtors. Dyson is a former employer of a current AP employee.
- E&A Northeast Limited Partnership, a landlord to the Debtors, is a lessor to current and former AP clients in matters unrelated to the Debtors.
- Easton Market Limited Liability Company, a landlord to the Debtors, is a lessor to current AP clients in matters unrelated to the Debtors.
- Edgewood Retail LLC, a landlord to the Debtors, is a lessor to a former AP client in matters unrelated to the Debtors.
- Ema Bell, a litigation counterparty to the Debtors, is an adverse litigation party to current and former AP clients in matters unrelated to the Debtors.
- Enbridge, Enbridge Gas Distribution Inc., and Enbridge Gas Inc., utility providers to the Debtors, are limited partners to a former AP client in matters unrelated to the Debtors.
- Encinitas Town Center Associates I, LLC, a landlord to the Debtors, and affiliates, are lessors to current and former AP clients in matters unrelated to the Debtors.
- Endurance American Insurance Company (Sompo), an insurance provider to the Debtors, and affiliates (“Endurance/Sompo”) are associated companies, bondholders, litigation parties, adverse litigation parties, lenders, and related parties to current and former AP clients in matters unrelated to the Debtors. Endurance/Sompo is a current and former AP client in matters unrelated to the Debtors. Endurance/Sompo is an insurance provider to AP.
- Engie Resources LLC, a utility provider to the Debtors, and affiliates, are related parties to a former AP client in matters unrelated to the Debtors.
- Enstar, a utility provider to the Debtors, and affiliates, are adverse litigation parties to former AP clients in matters unrelated to the Debtors.
- Entergy and Entergy Texas Inc., utility providers to the Debtors, and affiliates (“Entergy”) are bondholders and director-affiliated companies to current and former AP clients in

matters unrelated to the Debtors. Entergy is a current AP client in matters unrelated to the Debtors. Entergy is a former employer of a current AP employee.

- Epps Bridge Centre Property Company, LLC, a landlord to the Debtors, is a lessor to current and former AP clients in matters unrelated to the Debtors.
- Epstein Becker & Green PC (“Epstein”), an ordinary course professional to the Debtors, is a professional and counsel to current and former AP clients in matters unrelated to the Debtors. Epstein is a former AP client in matters unrelated to the Debtors.
- Equity One (Florida Portfolio) LLC, Equity One (Northeast Portfolio) LLC, and Equity One (Southeast Portfolio) LLC, landlords to the Debtors, and affiliates, are lessors to former AP clients in matters unrelated to the Debtors.
- EREP Broadway Commons I, LLC, a landlord to the Debtors, and affiliates, are lessors to former AP clients in matters unrelated to the Debtors.
- Eversource, a utility provider to the Debtors, and affiliates (“Eversource”) are shareholders to current and former AP clients in matters unrelated to the Debtors. Eversource is a former AP client in matters unrelated to the Debtors.
- Facebook, Inc., a trade vendor to the Debtors, and affiliates (“Facebook”) are litigation parties and adverse litigation parties to current and former AP clients in matters unrelated to the Debtors. Facebook is a current and former AP client in matters unrelated to the Debtors.
- Faegre Baker Daniels LLP (a/k/a Faegre Drinker Biddle & Reath) (“Faegre”), an ordinary course professional to the Debtors, is a professional, counsel, and adverse litigation party to current and former AP clients in matters unrelated to the Debtors. Faegre is a former AP client in matters unrelated to the Debtors. Faegre is a legal services provider to AP.
- Federal Express, a trade vendor to the Debtors, and affiliates (“FedEx”) are adverse litigation parties, investors, lessees, and lienholders to current and former AP clients in matters unrelated to the Debtors. FedEx is a former employer of current AP employees. FedEx is a vendor to AP.
- Federal Insurance Company, an insurance provider to the Debtors, and affiliates (“Federal”) are litigation parties, adverse litigation parties, lenders, and lessors to current and former AP clients in matters unrelated to the Debtors. Federal is an insurance provider to AP.
- Federal Realty – Barracks Rd (500 – 2070), Federal Realty – Gratiot S.C. (500 – 1220), Federal Realty Investment Trust, and Federal Realty Partners LP, landlords and utility providers to the Debtors, and affiliates, are lenders and lessors to current and former AP clients in matters unrelated to the Debtors.

- Fidelity Management & Research Company, LLC, a noteholder and bondholder to the Debtors, and affiliates (“Fidelity”) are bondholders, adverse litigation parties, joint venture entities, lenders, lessors, lienholders, parent companies, professionals, and shareholders to current and former AP clients in matters unrelated to the Debtors. Fidelity is a current and former AP client in matters unrelated to the Debtors. Fidelity is a former employer of current AP employees. Fidelity is an employee benefits provider to AP.
- Fidelity Totowa Associates LLC, a landlord to the Debtors, is a lessor to former AP clients in matters unrelated to the Debtors.
- Fifth Third Bank, a banking services provider to the Debtors, is a bondholder, litigation party, adverse litigation party, lender, lienholder, parent company, professional, and shareholder to current and former AP clients in matters unrelated to the Debtors.
- Finmarc Wildewood LLC, a landlord to the Debtors, and affiliates, are lessors to former AP clients in matters unrelated to the Debtors.
- First Data Corp. Integrated Pay, a trade vendor to the Debtors, and affiliates, are joint venture entities to a former AP client in matters unrelated to the Debtors.
- First Hawaiian, a banking services provider to the Debtors, is a lender to current AP clients in matters unrelated to the Debtors.
- First Real Estate Investment Trust and First Real Estate Investment Trust of NJ, utility providers and landlords to the Debtors, are lessors to former AP clients in matters unrelated to the Debtors.
- Five Points Revocable Trust, a landlord to the Debtors, and affiliates, are lessors to former AP clients in matters unrelated to the Debtors.
- Flagler S.C., LLC, a landlord to the Debtors, is a lessor to a current AP client in matters unrelated to the Debtors.
- Florida Power & Light Co., FPL, and FPL Northwest FL, utility providers to the Debtors, and affiliates, are bondholders, lenders, and shareholders to current and former AP clients in matters unrelated to the Debtors.
- Flow Traders U.S., LLC, a noteholder and bondholder to the Debtors, is a bondholder to current AP clients in matters unrelated to the Debtors.
- Forest Plaza, LLC, a landlord to the Debtors, and affiliates, are lessors to current and former AP clients in matters unrelated to the Debtors.
- Forum Lone Star, L.P., a landlord to the Debtors, is a lessor to former AP clients in matters unrelated to the Debtors.

- Franklin Advisers, Inc., a noteholder and bondholder to the Debtors, is a bondholder, lender, lienholder, adverse litigation party, and shareholder to current and former AP clients in matters unrelated to the Debtors.
- Frederick County Maryland, a utility provider to the Debtors, is an adverse litigation party to current AP clients in matters unrelated to the Debtors.
- FTI Consulting Inc. (“FTI”), an advisor to lenders in this bankruptcy matter, is a professional to current and former AP clients in matters unrelated to the Debtors. FTI is a current AP client in matters unrelated to the Debtors. FTI is a former employer of current AP employees.
- FW Ridge Rock, Ltd., a landlord to the Debtors, is a lessor to former AP clients in matters unrelated to the Debtors.
- G&I IX Kildeer LLC, G&I IX Primrose Marketplace LLC, and G&I VII Carriage Crossing LLC, landlords to the Debtors, and affiliates, are lenders and lessors to current and former AP clients in matters unrelated to the Debtors.
- Gainesville Associates, a landlord to the Debtors, is a lessor to a current AP client in matters unrelated to the Debtors.
- Gateway Center Properties II, LLC, GC Ambassador Courtyard, LLC, and Gateway Fairview, Inc., landlords to the Debtors, are lessors to former AP clients in matters unrelated to the Debtors.
- General Security Indemnity Company of Arizona (“General Security”), an insurance provider to the Debtors, is a litigation party and adverse litigation party to current and former AP clients in matters unrelated to the Debtors. General Security is an insurance provider to AP.
- Georgia Power, a utility provider to the Debtors, is a bondholder to former AP clients in matters unrelated to the Debtors.
- Germantown E&A, LLC, a landlord to the Debtors, is a lessor to a former AP client in matters unrelated to the Debtors.
- Glacier 400 Wilbur LLC, a landlord to the Debtors, is a lessor to former AP clients in matters unrelated to the Debtors.
- Glimcher SuperMall Venture, LLC, a landlord to the Debtors, and affiliates, are lessors to current and former AP clients in matters unrelated to the Debtors.
- Golden Isles Plaza, LLC, a landlord to the Debtors, is a lessor to a former AP client in matters unrelated to the Debtors.

- Goldman Sachs Asset Management L.P. (U.S.) and Goldman Sachs Bank USA, noteholders, bondholders, and lenders to the Debtors, and affiliates (“GS”) are bondholders, director-affiliated companies, associated companies, litigation parties, adverse litigation parties, investors, joint venture entities, lenders, lessors, lienholders, limited partners, parent companies, professionals, and shareholders to current and former AP clients in matters unrelated to the Debtors. GS is a former AP client in matters unrelated to the Debtors. GS is a former employer of current AP employees.
- Governors SPV LLC, a landlord to the Debtors, is a lessor to a former AP client in matters unrelated to the Debtors.
- Grand Plaza Management, LLC, a landlord to the Debtors, is a lessor to a current AP client in matters unrelated to the Debtors.
- Grandbridge Real Estate Capital LLC, a landlord to the Debtors, is an adverse litigation party to a current AP client in matters unrelated to the Debtors.
- Great American Insurance Company, an insurance provider to the Debtors, and affiliates (“Great American”) are litigation parties and adverse litigation parties to current and former AP clients in matters unrelated to the Debtors. Great American is a former AP client in matters unrelated to the Debtors. Great American is an insurance provider to AP.
- Greenspoon Marder LLP, an ordinary course professional to the Debtors, is counsel to a former AP client in matters unrelated to the Debtors.
- GSO Capital Partners L.P. (“GSO”), a noteholder and bondholder to the Debtors, is a bondholder, investor, joint venture entity, lender, lienholder, parent company, and shareholders to current and former AP clients in matters unrelated to the Debtors. GSO is a former AP client in matters unrelated to the Debtors.
- Hallmark Marketing Company, LLC and Hallmark Collectibles, Inc., UCC lien parties and trade vendors to the Debtors, and affiliates, are lessees to current AP clients in matters unrelated to the Debtors.
- Hamilton Properties and Hamilton TC, LLC, landlords to the Debtors, are lessors to current and former AP clients in matters unrelated to the Debtors.
- Hanes M. Owner, LLC, a landlord to the Debtors, is a lessor to former AP clients in matters unrelated to the Debtors.
- HART Miracle Marketplace and HART TC I-III, LLC, a landlord to the Debtors, is a lessor to current and former AP clients in matters unrelated to the Debtors.
- Hastings Village Investment Company, LP, a landlord to the Debtors, is a lessor to a current AP client in matters unrelated to the Debtors.

- Healthcare of Ontario Pension Plan, a noteholder and bondholder to the Debtors, is a shareholder to a former AP client in matters unrelated to the Debtors.
- Heritage Plaza, LLC, a landlord to the Debtors, is a lessor to former AP clients in matters unrelated to the Debtors.
- HGREIT Edmonson Road LLC, a landlord to the Debtors, is a lessor to current and former AP clients in matters unrelated to the Debtors.
- Highbridge Capital Management, a noteholder and bondholder to the Debtors, is a bondholder, lender, and shareholder to current and former AP clients in matters unrelated to the Debtors.
- Highland Commons Associates, LLC, a landlord to the Debtors, is a lessor to a current AP client in matters unrelated to the Debtors.
- Hilco Merchant Resources LLC, a trade vendor to the Debtors, and affiliates (“Hilco”) are lenders, parent companies, and professionals to current and former AP clients in matters unrelated to the Debtors. Hilco is a current AP client in matters unrelated to the Debtors.
- Hill Management Services Inc., a landlord to the Debtors, is a lessor to current and former AP clients in matters unrelated to the Debtors.
- Hill Ward & Henderson PA, an ordinary course professional to the Debtors, is counsel to current and former AP clients in matters unrelated to the Debtors.
- Hingham Launch Property LLC, a landlord to the Debtors, is a lessor to former AP clients in matters unrelated to the Debtors.
- Hotchkis & Wiley Capital Management, LLC, a noteholder and bondholder to the Debtors, is a bondholder, lender, lienholder, and shareholder to current and former AP clients in matters unrelated to the Debtors.
- Howard County, a utility provider to the Debtors, is an adverse litigation party to current AP clients in matters unrelated to the Debtors.
- HRTC I LLC, a landlord to the Debtors, is a lessor to a former AP client in matters unrelated to the Debtors.
- HSBC Bank PLC, a noteholder and bondholder to the Debtors, and affiliates (“HSBC”) are bondholders, litigation parties, adverse litigation parties, lenders, lessors, lienholders, and shareholders to current and former AP clients in matters unrelated to the Debtors. HSBC is a current and former AP client in matters unrelated to the Debtors. HSBC is a GSS client. HSBC is a former employer of current AP employees. HSBC is a vendor to AP.

- Hudson Bay Capital, an interested party in this bankruptcy matter, is a bondholder to a former AP client in matters unrelated to the Debtors.
- IA LaQuinta Pavilion, L.L.C., IA Sarasota Tamiami, L.L.C., and IA Matthews Sycamore, L.L.C., landlords to the Debtors, and affiliates, are lessors to a former AP client in matters unrelated to the Debtors.
- IBM Corporation-TR4, a trade vendor to the Debtors, and affiliates (“IBM”) are related parties, adverse litigation parties, lenders, lessors, lienholders, and professionals to current and former AP clients in matters unrelated to the Debtors. IBM is a current and former AP client in matters unrelated to the Debtors. IBM is a former employer of current AP employees.
- Ikea Property, Inc., a landlord to the Debtors, and affiliates, are lessors and adverse litigation parties to former AP clients in matters unrelated to the Debtors.
- IMI Huntsville, LLC, a landlord to the Debtors, is a lessor to former AP clients in matters unrelated to the Debtors.
- Imperial Irrigation District, a utility provider to the Debtors, is a bondholder to a current AP client in matters unrelated to the Debtors.
- Inland Commercial Real Estate Services LLC, a landlord to the Debtors, and affiliates, are lessors to former AP clients in matters unrelated to the Debtors.
- International City Management Association Retirement Corporation, a noteholder and bondholder to the Debtors, is lender to a former AP client in matters unrelated to the Debtors.
- Invesco Advisers, Inc. and Invesco Capital Management, LLC, noteholders and bondholders to the Debtors, and affiliates (“Invesco”) are bondholders, adverse litigation parties, lenders, lessors, lienholders, parent companies, shareholders, subsidiaries, and related parties to current and former AP clients in matters unrelated to the Debtors. Invesco is a former AP client in matters unrelated to the Debtors.
- IRC Retail Centers and IRC University Crossings, L.L.C., landlords to the Debtors, are lessors to current and former AP clients in matters unrelated to the Debtors.
- Ireland Davie, Ltd., a landlord to the Debtors, is a lessor to a former AP client in matters unrelated to the Debtors.
- Iron Mountain Records Management, a trade vendor to the Debtors, and affiliates (“Iron Mountain”) are bondholders, lessors, professionals to current and former AP clients in matters unrelated to the Debtors. Iron Mountain is a former AP client in matters unrelated to the Debtors. Iron Mountain is a vendor to AP.

- IVT Highlands at Flower Mound, LP and IVT Parke Cedar Park LLC, landlords to the Debtors, are lessors to current and former AP clients in matters unrelated to the Debtors.
- J B Hunt Transport Inc., a trade vendor and letter of credit beneficiary to the Debtors, and affiliates, are former AP clients in matters unrelated to the Debtors.
- Jackson Lewis PC, an ordinary course professional to the Debtors, is a professional, counsel, and opposing counsel to current and former AP clients in matters unrelated to the Debtors.
- JCP&L, a utility provider to the Debtors, is a litigation party and subsidiary to current and former AP clients in matters unrelated to the Debtors.
- JDN Real Estate Hamilton, LP, a landlord to the Debtors, is a lessor to current and former AP clients in matters unrelated to the Debtors.
- JEA, a utility provider to the Debtors, is a former AP client in matters unrelated to the Debtors.
- Jefferson Pointe SPE, LLC, a landlord to the Debtors, is a lessor to former AP clients in matters unrelated to the Debtors.
- Jeffrey Management Corp., a landlord to the Debtors, is a lessor to a current AP client in matters unrelated to the Debtors.
- JG Elizabeth II, LLC, a landlord to the Debtors, is a lessor to a former AP client in matters unrelated to the Debtors.
- Jim R. Smith, a landlord to the Debtors, is a lessor to current and former AP clients in matters unrelated to the Debtors.
- JLP Cranberry Equity LLC, JLP Kentwood, JL-Harvard Park LLC, JLP-Novis LLC, JLPK-Orange Park, LLC, Jubilee Cranberry Equity, LLC, Jubilee LP, and Jubilee Square, LLC, utility providers and landlords to the Debtors, and affiliates, are lessors to former AP clients in matters unrelated to the Debtors.
- Jonathan Foster, a member of an ad hoc committee of the Board of Directors, was a director and officer to current and former AP clients in matters unrelated to the Debtors.
- JPM, JPMorgan, JPMorgan Chase Bank, N.A., JPMorgan Chase Bank, N.A., as Administrative Agent, J.P. Morgan Investment Management, Inc., J.P. Morgan Securities, LLC, and J.P. Morgan Investment Management, Inc., banking services providers, lenders, letter of credit providers, UCC lien parties, noteholders, and bondholders to the Debtors, and interested parties in this bankruptcy matter, and affiliates, (“JPM”) are affiliates, bondholders, litigation parties, adverse litigation parties, related parties, investors, lenders, lessees, lessors, lienholders, limited partners, parent companies, professionals, and shareholders to current and former AP clients in matters unrelated to the Debtors. JPM is

a current and former AP client in matters unrelated to the Debtors. JPM is a former employer of current AP employees. The spouse of an attorney who works in AP's Legal department is a lawyer employed by JPM advising on distressed investments. Strict confidentiality obligations pertaining to all AP employees, as well as general legal professional responsibility, prohibit the AP attorney from discussing or exchanging non-public information related to AP's client engagements, including this bankruptcy matter, with third parties, including spouses.

- Keeco LLC, a trade vendor to the Debtors, is a current AP client in matters unrelated to the Debtors. Keeco is a vendor to AP.
- Keene MZL LLC, a landlord to the Debtors, is a lessor to a former AP client in matters unrelated to the Debtors.
- Keurig Green Mountain, Inc., a trade vendor to the Debtors, and affiliates are current AP clients in matters unrelated to the Debtors.
- Key Bank, a banking services provider to the Debtors, is a lender to former AP clients in matters unrelated to the Debtors.
- KFT Enterprises No. 2 LP, a landlord to the Debtors, and affiliates, are lessors to former AP clients in matters unrelated to the Debtors.
- Kimco Riverview, LLC, a landlord to the Debtors, is a lessor to current and former AP clients in matters unrelated to the Debtors.
- KIR Brandon 011, LLC, KIR Bridgewater 573, LLC, KIR Montgomery 049, LLC, KIR Pasadena II L.P., KIR Soncy L.P., and KIR Tukwila L.P., landlords to the Debtors, are lessors to current and former AP clients in matters unrelated to the Debtors.
- Kirkland & Ellis LLP ("Kirkland"), counsel to the Debtors, is a professional, counsel, and opposing counsel to current and former AP clients in matters unrelated to the Debtors. Kirkland is a current and former AP client in matters unrelated to the Debtors.
- KMO-361 (Paramus) LLC, a landlord to the Debtors, and affiliates, are lessors to a current AP client in matters unrelated to the Debtors.
- Kone Inc., a trade vendor to the Debtors, is an adverse litigation party to current and former AP clients in matters unrelated to the Debtors.
- KPMG, a trade vendor and ordinary course professional to the Debtors, and affiliates, are adverse litigation parties and professionals to current and former AP clients in matters unrelated to the Debtors. KPMG is a former employer of current AP employees. KPMG is an auditor to AP.
- Kraus-Anerson, Incorporated, a landlord to the Debtors, is a lessor to current and former AP clients in matters unrelated to the Debtors.

- KRG Avondale McDowell, LLC, KRG Cool Springs, LLC, KRG Leesburg Fort Evans, LLC, KRG Livingston Center LLC, KRG Market Street Village, L.P., KRG McDonough Henry Town, LLC, KRG Miami 19th Street II, LLC, KRG New Hill Place, LLC, KRG Plaza Green LLC, KRG Plaza Green, LLC, KRG Rivers Edge, LLC, KRG Shops at Moore LLC, KRG Southlake, LLC, KRG Southlake, LLC, KRG Sunland LP, and KRG Temecula Commons, LLC, landlords to the Debtors, are lessors to current and former AP clients in matters unrelated to the Debtors.
- Kroll Restructuring Administration LLC, a professional to the Debtors, and affiliates (“Kroll”) are professionals and affiliates to current and former AP clients in matters unrelated to the Debtors. Kroll is a current and former AP client in matters unrelated to the Debtors. Kroll is a former employer of current AP employees. The brother of a current AP employee is an employee at Kroll who is working on this bankruptcy matter. AP's current CEO was formerly the CEO of Kroll. Kroll is a vendor to AP.
- La Frontera Improvements, LLC, a landlord to the Debtors, and affiliates are lessors to a former AP client in matters unrelated to the Debtors.
- Lake Success Shopping Center, LLC, a landlord to the Debtors, is a lessor and adverse litigation party to former AP clients in matters unrelated to the Debtors.
- Lakeline Plaza, LLC, a landlord to the Debtors, is a lessor to a current AP client in matters unrelated to the Debtors.
- Lakes Mall Realty LLC, a landlord to the Debtors, is a lessor to former AP clients in matters unrelated to the Debtors.
- Lazard, counsel to the Debtors, and affiliates are lenders, adverse litigation parties, professionals and shareholders to current and former AP clients in matters unrelated to the Debtors. Lazard is a current and former AP client in matters unrelated to the Debtors. Lazard is a former employer of a current AP employee.
- Levin Management Corporation, a landlord to the Debtors, is a lessor to current and former AP clients in matters unrelated to the Debtors.
- Liberty Surplus Insurance Corporation, an insurance provider to the Debtors, and affiliates (“Liberty”) are bondholders, adverse litigation parties, litigation parties and lenders to current and former AP clients in matters unrelated to the Debtors. Liberty is a current and former AP client in matters unrelated to the Debtors. Liberty is an insurance provider to AP.
- Lilac19 LP, a landlord to the Debtors, is a lessor to a current AP client in matters unrelated to the Debtors.
- Lombard Odier Asset Management Europe, LTD, a noteholder and bondholder to the Debtors, and affiliates (“Lombard Odier”) are bondholders to a current AP client in matters

unrelated to the Debtors. Lombard Odier is a former AP client in matters unrelated to the Debtors.

- Los Angeles Dept of WTR & PWR, a utility provider to the Debtors, is a bondholder to a former AP client in matters unrelated to the Debtors.
- Luma Energy, a utility provider to the Debtors, is an adverse litigation party to a current AP client in matters unrelated to the Debtors.
- Lynchburg (Wards Crossing), LLC, a landlord to the Debtors, is a lessor to a former AP client in matters unrelated to the Debtors.
- Lynda Markoe, a current officer to the Debtors, was an officer to a former AP client in matters unrelated to the Debtors.
- M3 Partners LP, an advisor to lenders in this bankruptcy matter, is a professional to a former AP client in matters unrelated to the Debtors.
- Macerich Lakewood LP, a landlord to the Debtors, is a lessor to a current AP client in matters unrelated to the Debtors.
- MacKay Shields, LLC, a noteholder and bondholder to the Debtors, is a director-affiliated company, bondholder, lender, lienholder and shareholder to current and former AP clients in matters unrelated to the Debtors.
- Mad River Development LLC, a landlord to the Debtors, is a lessor to former AP clients in matters unrelated to the Debtors.
- Main Street at Exton LP, a landlord to the Debtors, is a lessor to former AP clients in matters unrelated to the Debtors.
- Mall at Potomac Mills, LLC, a landlord to the Debtors, is a lessor, litigation party and adverse litigation party to current and former AP clients in matters unrelated to the Debtors.
- Manning & Napier Advisors, LLC, a noteholder and bondholder to the Debtors, is a lender to a former AP client in matters unrelated to the Debtors.
- Mansell Crossing Retail LP, a landlord to the Debtors, is a lessor to current and former AP clients in matters unrelated to the Debtors.
- Marathon Asset Management, LTD, a landlord to the Debtors, and affiliates are bondholders, lenders, lienholders and professionals to current and former AP clients in matters unrelated to the Debtors.
- Marjorie Bowen, a former independent director to the Debtors, was a director to a former AP client in matters unrelated to the Debtors.

- Mattel Inc. (“Mattel”), a letter of credit provider to the Debtors, is a litigation party to a current AP client in matters unrelated to the Debtors. Mattel is a former AP client in matters unrelated to the Debtors.
- McKool Smith LLP, an ordinary course professional to the Debtors, is a current AP client in matters unrelated to the Debtors.
- Mediant Communications Inc., a litigation counterparty to the Debtors, is a professional to current and former AP clients in matters unrelated to the Debtors.
- Mellon Investments Corporation, a noteholder and bondholder to the Debtors, is a bondholder, lender, lienholder and shareholder to current and former AP clients in matters unrelated to the Debtors.
- Memphis Light Gas & Water Div., a utility provider to the Debtors, is an adverse litigation party to a current AP client in matters unrelated to the Debtors.
- Mercer Insurance Company, an insurance provider to the Debtors, and affiliates (“Mercer”) are investors, bondholders, professionals, shareholders, lienholders and lenders to current and former AP clients in matters unrelated to the Debtors. Mercer is a vendor to AP.
- Meridian Mall Limited Partnership, a landlord to the Debtors, is a lessor to former AP clients in matters unrelated to the Debtors.
- Metro One Loss Prevention Serv, a trade vendor to the Debtors, is a litigation party to a current AP client in matters unrelated to the Debtors.
- Metropolitan Life Insurance Company, a landlord to the Debtors, and affiliates (“MetLife”) are lienholders, bondholders, lenders, litigation parties, adverse litigation parties, shareholders and lessors to current and former AP clients in matters unrelated to the Debtors. MetLife is a former AP client in matters unrelated to the Debtors. MetLife is an employee benefits provider to AP.
- MFC Longview LLC, a landlord to the Debtors, is a lessor to former AP clients in matters unrelated to the Debtors.
- MGP IX Properties, LLC and MGP XII Magnolia, LLC, landlords to the Debtors, and affiliates are lessors to current and former AP clients in matters unrelated to the Debtors.
- Microsoft Online Inc., a trade vendor to the Debtors, and affiliates (“Microsoft”) are adverse litigation parties, shareholders and lessors to current and former AP clients in matters unrelated to the Debtors. Microsoft is a former AP client in matters unrelated to the Debtors. Microsoft is a former employer of current AP employees. Microsoft is a vendor to AP.
- Midamerican Energy Co and Midamerican Energy Services, utility providers to the Debtors, are litigation parties to a current AP client in matters unrelated to the Debtors.

- MidCap Financial, an interested party in this bankruptcy matter, is a lender to current and former AP clients in matters unrelated to the Debtors.
- Middletown I Resources LP, a landlord to the Debtors, is a lessor to current and former AP clients in matters unrelated to the Debtors.
- Millenium Advisors, LLC, a noteholder and bondholder to the Debtors, is a bondholder to current AP clients in matters unrelated to the Debtors.
- Mirabaud Asset Management, LTD, a noteholder and bondholder to the Debtors, is a lender to current and former AP clients in matters unrelated to the Debtors.
- Mirakl Incorporated, a trade vendor to the Debtors, is a former employer of a current AP employee.
- Mission Valley Shoppingtown, LLC, a landlord to the Debtors, is a lessor to a former AP client in matters unrelated to the Debtors.
- ML-MJW Port Chester SC Owner LLC, a landlord to the Debtors, is a lessor to current and former AP clients in matters unrelated to the Debtors.
- MLO Great South Bay LLC, a landlord to the Debtors, is a lessor to a current AP client in matters unrelated to the Debtors.
- MM/PG (Bayfair) Properties LLC, a landlord to the Debtors, is a lessor to a current AP client in matters unrelated to the Debtors.
- Monongahela Power, a utility provider to the Debtors, is an adverse litigation party to a former AP client in matters unrelated to the Debtors.
- Monroeville S.C. LP, a landlord to the Debtors, is a lessor to a former AP client in matters unrelated to the Debtors.
- Mont Blanc Capital Management AG, a noteholder and bondholder to the Debtors, is a lender and bondholder to current and former AP clients in matters unrelated to the Debtors.
- Mooresville Crossing, LP, a landlord to the Debtors, is a lessor to a former AP client in matters unrelated to the Debtors.
- Morgan Lewis & Bockius LLP (“Morgan Lewis”), an ordinary course professional to the Debtors, is a director-affiliated company, professional, counsel, and opposing counsel to current and former AP clients in matters unrelated to the Debtors. Morgan Lewis is a current and former AP client in matters unrelated to the Debtors. The wife of an AP managing director is a senior counsel at Morgan Lewis.
- Morgan Stanley & Company, LLC and SSB/Morgan Stanley, banking service providers, noteholders and bondholders to the Debtors, and affiliates (“Morgan Stanley”) are

associated companies, bondholders, litigation parties, adverse litigation parties, investors, lenders, lessors, lienholders, professionals, and shareholders to current and former AP clients in matters unrelated to the Debtors. Morgan Stanley is a current and former AP client in matters unrelated to the Debtors. Morgan Stanley was a member of the official committee of unsecured creditors that retained AP in 24 Hour Fitness Worldwide, Inc., a former bankruptcy matter unrelated to the Debtors. Morgan Stanley is a former employer of current AP employees.

- MP Northglenn LLC, a landlord to the Debtors, is a lessor to a former AP client in matters unrelated to the Debtors.
- MUFG Union Bank, N.A., a lender to the Debtors, and affiliates (“MUFG”) are lenders, litigation parties, professionals and adverse litigation parties to current and former AP clients in matters unrelated to the Debtors. MUFG is a current and former AP client in matters unrelated to the Debtors. MUFG was a member of the official committee of unsecured creditors that retained AP in Chesapeake Energy Corporation, a former bankruptcy matter unrelated to the Debtors. MUFG is a GSS investor. MUFG is a GSS client. MUFG is a former employer of current AP employees. MUFG has an accounts receivable factoring arrangement with AP and of AP’s clients whereby AP’s invoices to that client are sold to MUFG in a way that improves payment terms to AP in exchange for an invoice discount.
- Muzinich & Company, Inc., a noteholder and bondholder to the Debtors, and affiliates (“Muzinich”) are lenders, lienholders, bondholders and parent companies to current and former AP clients in matters unrelated to the Debtors. Muzinich is a former AP client in matters unrelated to the Debtors.
- NADG/TRC Lakepointe LP, a landlord to the Debtors, is a lessor to a former AP client in matters unrelated to the Debtors.
- Napier Park Global Capital (US), L.P., a noteholder and bondholder to the Debtors, and affiliates are lenders and professionals to current and former AP clients in matters unrelated to the Debtors.
- National Casualty Company (Nationwide), an insurance provider to the Debtors, and affiliates (“Nationwide”) are bondholders, lienholders, lenders, adverse litigation parties and litigation parties to current and former AP clients in matters unrelated to the Debtors. Nationwide is a former employer of current AP employees. Nationwide is an insurance provider to AP.
- National Grid, a utility provider to the Debtors, and affiliates are litigation parties and adverse litigation parties to current and former AP clients in matters unrelated to the Debtors. National Grid is a current and former AP client in matters unrelated to the Debtors. National Grid is a former employer of current AP employees.
- National Retail Properties, LP, a landlord to the Debtors, is a lessor to current and former AP clients in matters unrelated to the Debtors.

- National Union Fire Ins. Co. of Pittsburgh, PA, an insurance provider to the Debtors, is an adverse litigation party, bondholder and litigation party to current and former AP clients in matters unrelated to the Debtors.
- Navigators Insurance Company (Hartford), an insurance provider to the Debtors, and affiliates (“Navigators/Hartford”) are bondholders, litigation parties, adverse litigation parties, lenders, lienholders, and shareholders to current and former AP clients in matters unrelated to the Debtors. Navigators/Hartford is a current and former AP client in matters unrelated to the Debtors. Navigators/Hartford is an insurance provider to AP.
- NCR Corporation, a trade vendor to the Debtors, and affiliates (“NCR”) are related parties, lessors and lienholders to current and former AP clients in matters unrelated to the Debtors. NCR is a former AP client in matters unrelated to the Debtors. NCR is a former employer of a current AP employee.
- New Jersey Division of Investment, a noteholder and bondholder to the Debtors, is a bondholder, shareholder and lender to current and former AP clients in matters unrelated to the Debtors.
- New Plan of West Ridge, LLC, a landlord to the Debtors, is a lessor to a former AP client in matters unrelated to the Debtors.
- New York State Elec & Gas Corp, a utility provider to the Debtors, is a bondholder to a current AP client in matters unrelated to the Debtors.
- Newell Brands Canada ULC/CA/VDC and Newell Brands Inc. (“Newell Brands”), letter of credit providers and trade vendors to the Debtors, are related parties to a former AP client in matters unrelated to the Debtors. Newell Brands is a former employer of a current AP employee.
- North American Corporation and North American Corporation of Illinois, letter of credit beneficiaries and trade vendors to the Debtors, are adverse litigation parties to a current AP client in matters unrelated to the Debtors.
- North Village Associates, a landlord to the Debtors, is a lessor to a former AP client in matters unrelated to the Debtors.
- Northern Trust Global Investments, LTD, a noteholder and bondholder to the Debtors, and affiliates (“Northern Trust”) are bondholders, adverse litigation parties, director-affiliated companies, lenders, lessors, lienholders, professionals and shareholders to current and former AP clients in matters unrelated to the Debtors. Northern Trust is a current and former AP client in matters unrelated to the Debtors.
- Northgate Mall Partnership, a landlord to the Debtors, and affiliates are lessors to a former AP client in matters unrelated to the Debtors.

- Northville Retail Center Joint Venture, L.L.C., a landlord to the Debtors, and affiliates are lessors to a former AP client in matters unrelated to the Debtors.
- Northway Mall Properties, LLC, a landlord to the Debtors, and affiliates are lessors to current and former AP clients in matters unrelated to the Debtors.
- Northwestern Mutual Investment Management Company, LLC, a noteholder and bondholder to the Debtors, and affiliates (“Northwestern”) are affiliates, bondholders, adverse litigation parties, joint venture entities, lenders, lessors and lienholders to current and former AP clients in matters unrelated to the Debtors. Northwestern is a former AP client in matters unrelated to the Debtors. Northwestern is a former employer of current AP employees.
- Northwoods III (San Antonio), LLC, a landlord to the Debtors, and affiliates are lessors to current and former AP clients in matters unrelated to the Debtors.
- Norton Rose Fulbright US LLP (“Norton Rose”), an ordinary course professional to the Debtors, is a professional and counsel to current and former AP clients in matters unrelated to the Debtors. Norton Rose is a former AP client in matters unrelated to the Debtors.
- NPMC Retail, LLC, a landlord to the Debtors, is a lessor to former AP clients in matters unrelated to the Debtors.
- NPP Development, LLC, a landlord to the Debtors, is a lessor to former AP clients in matters unrelated to the Debtors.
- NTT America, Inc., a trade vendor to the Debtors, and affiliates (“NTT”), are adverse litigation parties to a current AP client in matters unrelated to the Debtors. NTT is a former AP client in matters unrelated to the Debtors. NTT is a former employer of a current AP employee. NTT is a vendor to AP.
- NV Energy, a utility provider to the Debtors, is a bondholder to a former AP client in matters unrelated to the Debtors.
- Nykredit Bank A/S, a noteholder and bondholder to the Debtors, and affiliates are bondholders and lenders to current and former AP clients in matters unrelated to the Debtors.
- Oak Leaf Property Management LLC, a landlord to the Debtors, is a lessor to a former AP client in matters unrelated to the Debtors.
- Ohio Edison, a utility provider to the Debtors, is an associated company to a current AP client in matters unrelated to the Debtors.
- Oppenheimer Asset Management Inc., a noteholder and bondholder to the Debtors, and affiliates (“Oppenheimer”) are bondholders, adverse litigation parties, investors, lenders,

lienholders and shareholders to current and former AP clients in matters unrelated to the Debtors. Oppenheimer is a former employer of a current AP employee.

- Oracle America, Inc, a trade vendor to the Debtors, and affiliates (“Oracle”) are professionals and lessors to current and former AP clients in matters unrelated to the Debtors. Oracle is a vendor to AP.
- ORF V Sugar Creek Plaza, LLC, ORF VII Felch Street, LLC and ORF VII Pelican Place, LLC, landlords to the Debtors, and affiliates are lessors to current and former AP clients in matters unrelated to the Debtors.
- Osler Hoskin & Harcourt LLP, an ordinary course professional to the Debtors, is a professional to current and former AP clients in matters unrelated to the Debtors.
- Overton Park Plaza Associates, LLC, a landlord to the Debtors, is a lessor to a current AP client in matters unrelated to the Debtors.
- Pace - 64 Associates, L.L.C., a landlord to the Debtors, is a lessor to a former AP client in matters unrelated to the Debtors.
- Pacific Gas & Electric Co and PG&E, utility providers to the Debtors, and affiliates are bondholders and litigation parties to former AP clients in matters unrelated to the Debtors. PG&E is a current and former AP client in matters unrelated to the Debtors.
- Paducah Power System, a utility provider to the Debtors, is a bondholder to a former AP client in matters unrelated to the Debtors.
- Pagosa Partners III, Ltd., a landlord to the Debtors, and affiliates are lessors to current and former AP clients in matters unrelated to the Debtors.
- Panama City Beach Venture II, LLC, a landlord to the Debtors, is a lessor to former AP clients in matters unrelated to the Debtors.
- PAPF Dimond, LLC and PAPF Redding, LLC, landlords to the Debtors, and affiliates are lessors to a former AP client in matters unrelated to the Debtors.
- Papyrus-Recycled Greetings, Inc., a UCC lien party in this bankruptcy matter, is a lender to a former AP client in matters unrelated to the Debtors.
- Park West Village Phase I LLC, a landlord to the Debtors, and affiliates are lessors to a former AP client in matters unrelated to the Debtors.
- Parkmall, LLC, a landlord to the Debtors, is a lessor to a former AP client in matters unrelated to the Debtors.
- Parkway Crossing East Shopping Center LP, a landlord to the Debtors, is a lessor to former AP clients in matters unrelated to the Debtors.

- Partridge Equity Group I LLC, a landlord to the Debtors, and affiliates are lessors to a current AP client in matters unrelated to the Debtors.
- Patricia Smith is a litigation party to the Debtors. A Patricia Smith is a lessor and adverse litigation party to current AP clients in matters unrelated to the Debtors, it is unclear whether they are the same individual.
- Pavilions at Hartman Heritage, LLC, a landlord to the Debtors, and affiliates are lessors to a former AP client in matters unrelated to the Debtors.
- Pearland RJR, LLC, a landlord to the Debtors, and affiliates are lessors to a former AP client in matters unrelated to the Debtors.
- Peco Energy and Peco Payment Processing, landlords to the Debtors, are bondholders and lessors to a former AP client in matters unrelated to the Debtors.
- Penelec, a utility provider to the Debtors, is an associated company to a current AP client in matters unrelated to the Debtors.
- Pension Reserves Investment Management Board (PRIM), a noteholder and bondholder to the Debtors, and affiliates are lenders and adverse litigation parties to current and former AP clients in matters unrelated to the Debtors.
- Pergament Mall of Staten Island LLC, a landlord to the Debtors, is a lessor to a current AP client in matters unrelated to the Debtors.
- Perkins Coie LLP ("Perkins"), an ordinary course professional to the Debtors, is a professional and counsel to current and former AP clients in matters unrelated to the Debtors. Perkins is a current and former AP client in matters related and unrelated to the Debtors. Perkins is a former legal services provider to AP.
- PFA Asset Management A/S, a noteholder and bondholder to the Debtors, is a bondholder and lender to former AP clients in matters unrelated to the Debtors.
- PGIM, Inc., a noteholder and bondholder to the Debtors, and affiliates are lenders, bondholders, lienholders, lessors and adverse litigation parties to current and former AP clients in matters unrelated to the Debtors.
- Pharus Management S.A., a noteholder and bondholder to the Debtors, is a lender to a former AP client in matters unrelated to the Debtors.
- Philips Consumer Lifestyle, a trade vendor to the Debtors, and affiliates ("Philips") are litigation parties and associated companies to current and former AP clients in matters unrelated to the Debtors. Philips is a current and former AP client in matters unrelated to the Debtors.

- Pinnacle North II, LLC, a landlord to the Debtors, and affiliates are lessors and lenders to current and former AP clients in matters unrelated to the Debtors.
- Pinterest, Inc., a trade vendor to the Debtors, is a current AP client in matters unrelated to the Debtors.
- Pioneer Hills SPE, LLC, a landlord to the Debtors, and affiliates are lessors to a former AP client in matters unrelated to the Debtors.
- Pivotal 650 California St., LLC, a landlord to the Debtors, is a lessor to current and former AP clients in matters unrelated to the Debtors.
- PMAT Waterside, L.L.C., a landlord to the Debtors, and affiliates are lessors to current and former AP clients in matters unrelated to the Debtors.
- PNC Bank, N.A. and PNC Bank, National Association, lenders, noteholders and bondholders to the Debtors, and affiliates are bondholders, litigation parties, lenders, lessors, lienholders, adverse litigation parties, professionals and shareholders to current and former AP clients in matters unrelated to the Debtors.
- Portland General Electric, a utility provider to the Debtors, is a current AP client in matters unrelated to the Debtors.
- Potomac Edison, a utility provider to the Debtors, is an associated company to a current AP client in matters unrelated to the Debtors.
- Poughkeepsie Plaza Mall, LLC, a landlord to the Debtors, is a lessor to a former AP client in matters unrelated to the Debtors.
- Prescott Gateway Mall Realty Holding, LLC, a landlord to the Debtors, is a lessor to a former AP client in matters unrelated to the Debtors.
- Presidential Markets, a landlord to the Debtors, and affiliates are lessors to a current AP client in matters unrelated to the Debtors.
- PRGX USA Inc, a trade vendor to the Debtors, and affiliates are professionals to a former AP client in matters unrelated to the Debtors.
- PricewaterhouseCoopers, an ordinary course professional to the Debtors, and affiliates (“PwC”) are related parties, litigation parties and professionals to current and former AP clients in matters unrelated to the Debtors. PwC is a current and former AP client in matters unrelated to the Debtors. PwC is a former employer of current AP employees. PwC is an accountant and auditor to AP.
- PRU/Desert Crossing II, LLC, a landlord to the Debtors, and affiliates are lessors to a former AP client in matters unrelated to the Debtors.

- Pryor Cashman (“Pryor”), an ordinary course professional to the Debtors, is a professional and counsel to current and former AP clients in matters unrelated to the Debtors. Pryor is a former AP client in matters unrelated to the Debtors.
- Public Service Co of Oklahoma, a utility provider to the Debtors, is an adverse litigation parties and bondholders to former AP clients in matters unrelated to the Debtors.
- R.E.D. Capital Management, L.L.C., a landlord to the Debtors, and affiliates are litigation parties and lessors to current and former AP clients in matters unrelated to the Debtors.
- R.K. Associates VIII Inc., a landlord to the Debtors, and affiliates are lessors to current and former AP clients in matters unrelated to the Debtors.
- R.K. Middletown, LLC, a landlord to the Debtors, is a lessor to a former AP client in matters unrelated to the Debtors.
- Rackspace Hosting Inc, a trade vendor to the Debtors, and affiliates (“Rackspace”) are litigation parties to a former AP client in matters unrelated to the Debtors. Rackspace is a former employer of current AP employees.
- RAF Jackson LLC, RAF Johnson City LLC and RAF Lake Charles LLC, landlords to the Debtors, and affiliates are lessors to current and former AP clients in matters unrelated to the Debtors.
- Rainbow Arroyos Commons, LLC, a landlord to the Debtors, and affiliates are lessors to current and former AP clients in matters unrelated to the Debtors.
- Ramco-Gershenson Properties, a landlord to the Debtors, is a litigation party and lessor to former AP clients in matters unrelated to the Debtors.
- Ramsey Interstate Center LLC, a landlord to the Debtors, is a lessor to a former AP client in matters unrelated to the Debtors.
- Ranch Town Center, LLC, a landlord to the Debtors, and affiliates are lessors to current and former AP clients in matters unrelated to the Debtors.
- Rancho Dowlen, LLC, a landlord to the Debtors, is a lessor to a former AP client in matters unrelated to the Debtors.
- RCG-Sparks, LLC, a landlord to the Debtors, and affiliates are lessors to current and former AP clients in matters unrelated to the Debtors.
- Realty Income Properties 27, LLC, a landlord to the Debtors, and affiliates are lessors to current and former AP clients in matters unrelated to the Debtors.
- Redlands Joint Venture, LLC, a landlord to the Debtors, and affiliates are lessors to current and former AP clients in matters unrelated to the Debtors.

- Regency Centers LP, a landlord to the Debtors, is a lessor to current and former AP clients in matters unrelated to the Debtors.
- Regent Shopping Center Inc, a landlord to the Debtors, is a lessor to a former AP client in matters unrelated to the Debtors.
- Revesco (USA) Properties of Bozeman, LP, a landlord to the Debtors, and affiliates are lessors to a current AP client in matters unrelated to the Debtors.
- Ridgeport Limited Partnership, a landlord to the Debtors, is a lessor to a former AP client in matters unrelated to the Debtors.
- Riker, Danzig, Scherer, Hyland & Perretti LLP, an ordinary course professional to the Debtors, is a professional and counsel to current AP clients in matters unrelated to the Debtors.
- River Park Properties II, a landlord to the Debtors, and affiliates are lessors to current and former AP clients in matters unrelated to the Debtors.
- Riverview Plaza (E&A), LLC, a landlord to the Debtors, and affiliates are lessors to former AP clients in matters unrelated to the Debtors.
- Rockwall Crossing Ltd, a landlord to the Debtors, is a lessor to a former AP client in matters unrelated to the Debtors.
- ROIC California, LLC, a landlord to the Debtors, and affiliates are lessors and litigation parties to current and former AP clients in matters unrelated to the Debtors.
- RPAI King's Grant II Limited Partnership, RPAI Lakewood, LLC, RPAI Southwest Management LLC, RPAI Butler Kinnelon, L.L.C. and RPAI San Antonio Huebner Oaks GP L.L.C., landlords to the Debtors, and affiliates are lessors and lenders to current and former AP clients in matters unrelated to the Debtors.
- RPI Interests II, Ltd., a landlord to the Debtors, and affiliates are lessors to former AP clients in matters unrelated to the Debtors.
- RPT Realty, L.P. and RPT Terra Nova Plaza LLC, landlords to the Debtors, and affiliates are lessors to current and former AP clients in matters unrelated to the Debtors.
- RR Donnelley and Sons Company, a trade vendor to the Debtors, is a lessor, adverse litigation party, and professional to current and former AP clients in matters unrelated to the Debtors.
- RREEF America REIT II Corp. MM, a landlord to the Debtors, and affiliates are lessors to current and former AP clients in matters unrelated to the Debtors.

- Running Hill SP, LLC, a landlord to the Debtors, is a lessor to former AP clients in matters unrelated to the Debtors.
- Russell Investment Management, LLC, a noteholder and bondholder to the Debtors, and affiliates are bondholders, lenders, adverse litigation parties, shareholders and lienholders to current and former AP clients in matters unrelated to the Debtors.
- Ryder Integrated Logistics, a trade vendor to the Debtors, and affiliates are lessors and adverse litigation parties to current and former AP clients in matters unrelated to the Debtors.
- Sacramento Municipal Utility Dist. and SMUD, trade vendors and utility providers to the Debtors, are litigation parties to a former AP client in matters unrelated to the Debtors.
- Safety National Casualty, Safety National Casualty Corporation and Safety Specialty Insurance Company, letter of credit providers and insurance providers to the Debtors, and affiliates are bondholders, lenders, lienholders, adverse litigation parties and shareholders to current and former AP clients in matters unrelated to the Debtors.
- Safra Securities, LLC, a noteholder and bondholder to the Debtors, and affiliates are lenders and adverse litigation parties to current AP clients in matters unrelated to the Debtors.
- SailPoint Technologies Inc, a trade vendor to the Debtors, is a current AP client in matters unrelated to the Debtors.
- Salesforce.com, Inc. (“Salesforce”), a trade vendor to the Debtors, is a related party and investor to current and former AP clients in matters unrelated to the Debtors. Salesforce is a vendor to AP.
- San Diego Gas & Electric, a utility provider to the Debtors, and affiliates are bondholders and parent companies to current and former AP clients in matters unrelated to the Debtors.
- Santa Rosa Town Center, a landlord to the Debtors, is a lessor to a former AP client in matters unrelated to the Debtors.
- Santee Trolley Square 991, LP, a landlord to the Debtors, and affiliates are lessors to current and former AP clients in matters unrelated to the Debtors.
- SAS Institute Inc, a trade vendor to the Debtors, is a vendor to AP.
- Saul Holdings Limited Partnership, a landlord to the Debtors, is a lessor to current and former AP clients in matters unrelated to the Debtors.
- Sawgrass, a litigation party to the Debtors, and affiliates are lessors to current and former AP clients in matters unrelated to the Debtors.

- Sayville Plaza Development Co., a landlord to the Debtors, is a lessor to former AP clients in matters unrelated to the Debtors.
- SCE&G and South Carolina Electric & Gas, utility providers to the Debtors, are lenders to a former AP client in matters unrelated to the Debtors.
- Scotia Bank, a banking service provider to the Debtors, and affiliates are adverse litigation parties, lienholders, lenders, professionals, parent companies, investors and shareholders to current and former AP clients in matters unrelated to the Debtors. Scotia Bank is a current and former AP client in matters unrelated to the Debtors. Scotia Bank is a former employer of current AP employees. Scotia Bank is a GSS client.
- Scottsdale Fiesta Retail Center, LLC, a landlord to the Debtors, is a lessor to a former AP client in matters unrelated to the Debtors.
- Scottsdale Insurance Company (Nationwide), an insurance provider to the Debtors, is an adverse litigation party to current and former AP clients in matters unrelated to the Debtors.
- SDC/Pacific/Youngman-Santa Ana, a landlord to the Debtors, is a lessor to a former AP client in matters unrelated to the Debtors.
- Seaview Acquisition LLC, a landlord to the Debtors, is a lessor to a former AP client in matters unrelated to the Debtors.
- Section 14 Development Co., a landlord to the Debtors, is a lessor to a former AP client in matters unrelated to the Debtors.
- Seix Investment Advisors, LLC, a noteholder and bondholder to the Debtors, is an adverse litigation party, bondholder and lender to current and former AP clients in matters unrelated to the Debtors.
- Sentry Insurance, a letter of credit provider to the Debtors, is a limited partner, adverse litigation party, shareholder and lender to current and former AP clients in matters unrelated to the Debtors.
- Seritage SRC Finance LLC, a landlord to the Debtors, is a lessor to a current AP client in matters unrelated to the Debtors.
- SG Americas Securities, a noteholder and bondholder to the Debtors, and affiliates are bondholders, lenders, shareholders and adverse litigation parties to current and former AP clients in matters unrelated to the Debtors.
- Sharkninja Operating, LLC/CA (“Sharkninja”), a trade vendor to the Debtors, is a lienholder to former AP clients in matters unrelated to the Debtors. Sharkninja is a current and former AP client in matters unrelated to the Debtors.

- Shelby Corners RE Holdings, LLC, a landlord to the Debtors, and affiliates are lessors to a former AP client in matters unrelated to the Debtors.
- Siegen Lane Properties LLC, a landlord to the Debtors, is a lessor to a former AP client in matters unrelated to the Debtors.
- Silver Point Capital, an interested party in this bankruptcy matter, and affiliates (“Silver Point”) are lenders, bondholders, investors, lienholders, adverse litigation parties, and shareholders to current and former AP clients in matters unrelated to the Debtors. Silver Point is a current and former AP client in matters unrelated to the Debtors.
- Simon Property Group LP, a landlord to the Debtors, and affiliates (“Simon Property”) are affiliates, bondholders, lenders, lessors, litigation parties, adverse litigation parties and parent companies to current and former AP clients in matters unrelated to the Debtors. Simon Property was a member of the official committee of unsecured creditors that retained AP in Bon-Ton Stores, Inc., Barneys New York Inc., Modell’s Sporting Goods, Inc., Forever 21, Inc., and BCBG Max Azria Global Holdings, LLC, former bankruptcy matters unrelated to the Debtors.
- Simsbury Commons LLC, a landlord to the Debtors, and affiliates are lessors to current and former AP clients in matters unrelated to the Debtors.
- Site C LLC, a landlord to the Debtors, is a lessor to former AP clients in matters unrelated to the Debtors.
- Sixth Street Lending Partners and Sixth Street Specialty Lending, Inc., lenders to the Debtors, and affiliates (“Sixth Street”) are lenders and parent companies to current and former AP clients in matters unrelated to the Debtors. Sixth Street is a current AP client in matters unrelated to the Debtors.
- Sleep Country Canada, an interested party in this bankruptcy matter, and affiliates are associated companies to a former AP client in matters unrelated to the Debtors.
- SM Eastland Mall, LLC, a landlord to the Debtors, is a lessor to a former AP client in matters unrelated to the Debtors.
- SMH Capital Advisors, LLC, a noteholder and bondholder to the Debtors, is a bondholder to current and former AP clients in matters unrelated to the Debtors.
- Southaven Towne Center II, LLC, a landlord to the Debtors, is a lessor to former AP clients in matters unrelated to the Debtors.
- Southern California Edison, a utility provider to the Debtors, is a bondholder and lessor to current and former AP clients in matters unrelated to the Debtors. Southern California Edison is a current AP client in matters unrelated to the Debtors.

- Southern California Gas Co, a utility provider to the Debtors, is a bondholder and lessor to current and former AP clients in matters unrelated to the Debtors.
- Southwest Gas, a utility provider to the Debtors, is a bondholder to a former AP client in matters unrelated to the Debtors.
- Southwestern Electric Power, a utility provider to the Debtors, is an adverse litigation party to a former AP client in matters unrelated to the Debtors.
- SPG Doral Retail Partners, LLC, a landlord to the Debtors, is a lessor to current and former AP clients in matters unrelated to the Debtors.
- Spring Creek Improvements, LLC, a landlord to the Debtors, is a lessor to a former AP client in matters unrelated to the Debtors.
- Spring Ridge, LP, a landlord to the Debtors, is a lessor to current and former AP clients in matters unrelated to the Debtors.
- Springfield Plaza, LLC, a landlord to the Debtors, is a lessor to a former AP client in matters unrelated to the Debtors.
- Squarepoint OPS, LLC a landlord to the Debtors, is a shareholder to a current AP client in matters unrelated to the Debtors.
- SREIT Palm Beach Lakes Blvd., L.L.C., a landlord to the Debtors, and affiliates are lenders to former AP clients in matters unrelated to the Debtors.
- SRK Lady Lake 21 SPE, LLC, a landlord to the Debtors, is a lessor to a former AP client in matters unrelated to the Debtors.
- St. Cloud Rainbow Village, LLC, a landlord to the Debtors, is a lessor to a current AP client in matters unrelated to the Debtors.
- Starr Surplus Lines Insurance Company, an insurance provider to the Debtors, and affiliates (“Starr”) are litigation parties and adverse litigation parties to current and former AP clients in matters unrelated to the Debtors. Starr is a current and former AP client in matters unrelated to the Debtors. Starr is an insurance provider to AP.
- Star-West Chicago Ridge, LLC, a landlord to the Debtors, and affiliates are lessors to current and former AP clients in matters unrelated to the Debtors.
- State National Insurance Company, Inc. (Canopius), an insurance provider to the Debtors, and affiliates (“State National/Canopius”) are adverse litigation parties to current and former AP clients in matters unrelated to the Debtors. State National/Canopius are insurance providers to AP.

- State Street Global Advisors (SSGA), a noteholder and bondholder to the Debtors, and affiliates are associated companies, bondholders, adverse litigation parties, lenders, lienholders, shareholders and litigation parties to current and former AP clients in matters unrelated to the Debtors.
- Sue Gove, a former independent director and current officer to the Debtors, was a director to a former AP client in matters unrelated to the Debtors.
- Sunbeam Products Inc./Calphalon, trade vendors to the Debtors, and affiliates are adverse litigation parties to current and former AP clients in matters unrelated to the Debtors.
- Sunmark Property, LLC, a landlord to the Debtors, and affiliates are lessors to a former AP client in matters unrelated to the Debtors.
- Sunrise Mills (MLP), LP, a landlord to the Debtors, is a lessor to current and former AP clients in matters unrelated to the Debtors.
- Sunset Hills Owner LLC, a landlord to the Debtors, is a lessor to current and former AP clients in matters unrelated to the Debtors.
- Super, LLC, a landlord to the Debtors, is a lessor to current and former AP clients in matters unrelated to the Debtors.
- SVAP II Creekwalk Village, LLC, a landlord to the Debtors, and affiliates are lessors to former AP clients in matters unrelated to the Debtors.
- Sycamore Partners, an interested party in this bankruptcy matter, is a lender, adverse litigation party and parent company to current and former AP clients in matters unrelated to the Debtors. Sycamore Partners is a current and former AP client in matters unrelated to the Debtors.
- T L Street Marketplace NE, LLC, a landlord to the Debtors, is a lessor to a former AP client in matters unrelated to the Debtors.
- Taft Corners Associates, a landlord to the Debtors, is a lessor to former AP clients in matters unrelated to the Debtors.
- Talisman Towson Limited Partnership, a landlord to the Debtors, and affiliates, are lessors to a former AP client in matters unrelated to the Debtors.
- Tamarack Village Shopping Center, LP, a landlord to the Debtors, is a lessor to former AP clients in matters unrelated to the Debtors.
- Tampa Electric, a utility provider to the Debtors, is a bondholder to current and former AP clients in matters unrelated to the Debtors.

- Tata Consultancy Services, a trade vendor to the Debtors, and affiliates (“Tata”) are parent companies and affiliates to current AP clients in matters unrelated to the Debtors. Tata is a former employer of current AP employees. Tata is a vendor to AP.
- TD Bank, N.A., a secured lender to the Debtors, and affiliates, are lenders, lienholders, and litigation parties to current and former AP clients in matters unrelated to the Debtors.
- Team Worldwide Corporation, a litigation counterparty to the Debtors, is an adverse litigation party to a current AP client in matters unrelated to the Debtors.
- Tempur-Pedic North America LLC, a trade vendor to the Debtors, and affiliates (“Tempur-Pedic”) are adverse litigation parties to a former AP client in matters unrelated to the Debtors. Tempur-Pedic was a member of the Official Committee of Unsecured creditors that retained AP in Art Van Furniture, LLC, a former bankruptcy matter unrelated to the Debtors.
- Teradata Corporation, Inc., a trade vendor to the Debtors, and affiliates (“Teradata”) are former AP clients in matters unrelated to the Debtors. Teradata is a former employer of a current AP employee.
- Terrebonne Parish Consolidated Government, a utility provider to the Debtors, is an adverse litigation party to a current AP client in matters unrelated to the Debtors.
- TFP Limited Real Estate Development, a landlord to the Debtors, is a lessor to a former AP client in matters unrelated to the Debtors.
- The Cafaro Northwest Partnership, a landlord to the Debtors, is a lessor to a former AP client in matters unrelated to the Debtors.
- The CIT Group/Commercial Services, Inc., a letter of credit beneficiary to the Debtors, is an adverse litigation party and lessor to former AP clients in matters unrelated to the Debtors.
- The City of Daytona Beach, a utility provider to the Debtors, is an adverse litigation party to a current AP client in matters unrelated to the Debtors.
- The City of Dothan, Alabama, a utility provider to the Debtors, is an adverse litigation party to a current AP client in matters unrelated to the Debtors.
- The Colonies-Pacific, LLC, a landlord to the Debtors, and affiliates, are lessors to former AP clients in matters unrelated to the Debtors.
- The Crossing at 288 Phase 2, Ltd., a landlord to the Debtors, is a lessor to a current AP client in matters unrelated to the Debtors.
- The Grewe Limited Partnership, a landlord to the Debtors, is a lessor to a current AP client in matters unrelated to the Debtors.

- The Illuminating Co., a utility provider to the Debtors, is a subsidiary to a current AP client in matters unrelated to the Debtors.
- The Shoppes at Wilton LLC, a landlord to the Debtors, is a lessor to former AP clients in matters unrelated to the Debtors.
- The Stop & Shop Supermarket Company LLC, a landlord to the Debtors, is an adverse litigation party, lender, lessor, and investor to current and former AP clients in matters unrelated to the Debtors.
- The Strip Delaware LLC, a landlord to the Debtors, is a lessor to a former AP client in matters unrelated to the Debtors.
- The Widewaters Group, Inc., a landlord to the Debtors, is a lessor to current and former AP clients in matters unrelated to the Debtors.
- THF Harrisonburg Crossings, LLC, THF Shawnee Station LLC and THF/MRP Tiger Town, LLC, landlords to the Debtors, and affiliates, are lessors to current and former AP clients in matters unrelated to the Debtors.
- TJ Center LLC, a landlord to the Debtors, is a lessor to a current AP client in matters unrelated to the Debtors.
- TKG - Manchester Highlands Shopping Center, LLC, TKG Biscayne, LLC, TKG Coral North, LLC, TKG Logan Town Centre, LP, TKG Monroe Louisiana 2, LLC, TKG Mountain View Plaza, L.L.C., TKG Paxton Towne Center Development, LP, and TKG Woodmen Commons, L.L.C., landlords to the Debtors, and affiliates, are lessors to current and former AP clients in matters unrelated to the Debtors.
- Toledo Edison Co., a utility provider to the Debtors, is a subsidiary to a current AP client in matters unrelated to the Debtors.
- Toshiba GCS, a trade vendor to the Debtors, and affiliates (“Toshiba”) are affiliates, director-affiliated companies, lenders, lessors, lienholders, and shareholders to current and former AP clients in matters unrelated to the Debtors. Toshiba is a former AP client in matters unrelated to the Debtors.
- Town & Country (CA) Station L.P., a landlord to the Debtors, and affiliates, are lessors to current and former AP clients in matters unrelated to the Debtors.
- Town of Auburn, a utility provider to the Debtors, is an adverse litigation party to current and former AP clients in matters unrelated to the Debtors.
- Town of Danvers and Town of Danvers Water & Sewer, utility providers to the Debtors, are adverse litigation parties to current AP clients in matters unrelated to the Debtors.

- Town of Hadley, a utility provider to the Debtors, is an adverse litigation party to current AP clients in matters unrelated to the Debtors.
- Town of North Attleborough, a utility provider to the Debtors, is an adverse litigation party to current AP clients in matters unrelated to the Debtors.
- Town of Plymouth, a utility provider to the Debtors, is an adverse litigation party to current AP clients in matters unrelated to the Debtors.
- TPP 207 Brookhill LLC and TPP Bryant, LLC, landlords to the Debtors, and affiliates (“TPP”) are lessors and adverse litigation parties to current and former AP clients in matters unrelated to the Debtors. TPP is a current AP client in matters unrelated to the Debtors.
- Trahwen, LLC, a landlord to the Debtors, is a lessor to a former AP client in matters unrelated to the Debtors.
- Travelers Casualty and Surety Company, a letter of credit beneficiary to the Debtors, and affiliates (“Travelers”) are bondholders, litigation parties, adverse litigation parties, investors, lenders, lessors, limited partners, and professionals to current and former AP clients in matters unrelated to the Debtors. Travelers is a current AP client in matters unrelated to the Debtors. Travelers is an insurance provider to AP.
- TRR/Avalara, an ordinary course professional to the Debtors, is a professional to current and former AP clients in matters unrelated to the Debtors.
- Truist Bank, a secured lender to the Debtors, and affiliates, are lenders, bondholders, and shareholders to current and former AP clients in matters unrelated to the Debtors.
- Truss Realty Co., a landlord to the Debtors, and affiliates, are lessors to a former AP client in matters unrelated to the Debtors.
- TSO Winchester Station, LP, a landlord to the Debtors, and affiliates, are lessors to a current AP client in matters unrelated to the Debtors.
- Tucson Electric Power Company, a utility provider to the Debtors, is a bondholder to a former AP client in matters unrelated to the Debtors.
- Tucson Shopping Center LLC, a landlord to the Debtors, is a lessor to a current AP client in matters unrelated to the Debtors.
- Tyler Broadway Centennial, LP, a landlord to the Debtors, is a lessor to a former AP client in matters unrelated to the Debtors.
- U.S. Bank, a banking services provider to the Debtors, and affiliates, are bondholders, litigation parties, adverse litigation parties, lenders, lessees, lessors, lienholders, professionals, and shareholders to current and former AP clients in matters unrelated to the

Debtors. U.S. Bank is a current and former AP client in matters unrelated to the Debtors. U.S. Bank was a member of the Official Committee of Unsecured Creditors that retained AP in Tops Holding II Corporation, a former bankruptcy matter unrelated to the Debtors.

- UB Stamford LP, a landlord to the Debtors, is a lessor to current and former AP clients in matters unrelated to the Debtors.
- UBS and UBS Securities, LLC, banking services providers, unsecured noteholders, and bondholders to the Debtors, and affiliates, are bondholders, litigation parties, adverse litigation parties, investors, lenders, lessors, lienholders, professionals, and shareholders to current and former AP clients in matters unrelated to the Debtors. UBS is a current and former AP client in matters unrelated to the Debtors. UBS is a former employer of current AP employees. UBS is a GSS client.
- UGI Central, UGI South, and UGI Utilities Inc., utility providers to the Debtors, and affiliates, are former AP client in matters unrelated to the Debtors.
- Union Bank, a banking services provider to AP, is a lender, lessor, adverse litigation party, and shareholder to current and former AP clients in matters unrelated to the Debtors.
- United Rentals, a trade vendor to the Debtors, and affiliates, are litigation parties to former AP clients in matters unrelated to the Debtors. United Rentals is a former AP client in matters unrelated to the Debtors.
- United States Fidelity and Guaranty, a letter of credit beneficiary to the Debtors, is a bondholder and adverse litigation party to former AP clients in matters unrelated to the Debtors.
- University Mall Realty LLC, a landlord to the Debtors, is a lessor to a current AP client in matters unrelated to the Debtors.
- UNS Gas, a utility provider to the Debtors, is a bondholder to a former AP client in matters unrelated to the Debtors.
- Urstadt Biddle Properties Inc., a landlord and utility provider to the Debtors, is a lessor to former AP clients in matters unrelated to the Debtors.
- US 41 and I-285 Company LLC, a landlord to the Debtors, is a lessor to a former AP client in matters unrelated to the Debtors.
- UTC, LP, a landlord to the Debtors, is a lessor to current and former AP clients in matters unrelated to the Debtors.
- V&V 224 Limited and V&V Stores, Inc., landlords to the Debtors, and affiliates, are lessors to former AP clients in matters unrelated to the Debtors.

- Valencia Marketplace I, LLC, a landlord to the Debtors, is a lessor to former AP clients in matters unrelated to the Debtors.
- Valley & Plainfield Associates, L.P. a landlord to the Debtors, is a lessor and litigation party to a former AP client in matters unrelated to the Debtors.
- Valley Square I, L.P., a landlord to the Debtors, is a lessor to a former AP client in matters unrelated to the Debtors.
- Van Eck Associates Corporation, a bondholder and unsecured noteholder to the Debtors, is a bondholder and lienholder to current and former AP clients in matters unrelated to the Debtors.
- Vanguard Group Inc. ("Vanguard"), an equity shareholder to the Debtors, is a bondholder, lender, parent company, and shareholder to current and former AP clients in matters unrelated to the Debtors. Vanguard is a current and former AP client in matters unrelated to the Debtors.
- Veolia Water Delaware, Veolia Water Idaho, Veolia Water New Jersey, Veolia Water New York, Inc., and Veolia Water Pennsylvania, a utility provider to the Debtors, and affiliates ("Veolia") are director-affiliated companies and parent companies to former AP clients in matters unrelated to the Debtors. Veolia is a former AP client in matters unrelated to the Debtors. Veolia is a former employer of a current AP employee.
- Verifone, Verizon Business Network, and Verizon Wireless, trade vendors to the Debtors, and affiliates ("Verizon") are related parties, adverse litigation parties, and parent companies to current and former AP clients in matters unrelated to the Debtors. Verizon is a former AP client in matters unrelated to the Debtors. Verizon is a former employer of current AP employees. Verizon is a vendor to AP.
- Verition Fund Management, LLC, a bondholder and unsecured noteholder to the Debtors, is a bondholder, lender, and shareholder to current and former AP clients in matters unrelated to the Debtors.
- Vestar Best in the West Property LLC, a landlord to the Debtors, and affiliates, are lessors to a former AP client in matters unrelated to the Debtors.
- VF Center Associates, L.P., a landlord to the Debtors, is a lessor to a former AP client in matters unrelated to the Debtors.
- Village of Chicago Ridge, a utility provider to the Debtors, is an adverse litigation party to current AP clients in matters unrelated to the Debtors.
- Vintage Law, LLC, an ordinary course professional to the Debtors, is a professional to a former AP client in matters unrelated to the Debtors.

- Virtus Investment Advisers, Inc., a bondholder and unsecured noteholder to the Debtors, and affiliates, are bondholders, adverse litigation parties, lenders, and lienholder to current and former AP clients in matters unrelated to the Debtors.
- W.B.P. Central Associates, LLC, a landlord to the Debtors, is a lessor to a former AP client in matters unrelated to the Debtors.
- W/S Brunswick Properties II LLC and W/S Hadley Properties II LLC, landlords to the Debtors, and affiliates, are lessors to current and former AP clients in matters unrelated to the Debtors.
- Watchung Square Associates, LLC, a landlord to the Debtors, is a lessor to former AP clients in matters unrelated to the Debtors.
- Waterford Lakes Town Center, LLC, a landlord to the Debtors, is a lessor to a former AP client in matters unrelated to the Debtors.
- Weatherford Dunhill LLC, a landlord to the Debtors, is a lessor to a former AP client in matters unrelated to the Debtors.
- Webster Bank, a secured lender to the Debtors, and affiliates (“Webster”) are lenders to a former AP client in matters unrelated to the Debtors. Webster is a current AP client in matters unrelated to the Debtors.
- Weingarten Nostat Inc., a landlord to the Debtors, is a lessor to former AP clients in matters unrelated to the Debtors.
- Weingarten Realty Investors – Co. 001, a landlord to the Debtors, and affiliates, are lessors to current and former AP clients in matters unrelated to the Debtors.
- Wells Fargo and Wells Fargo Bank, National Association, banking services providers and secured lenders to the Debtors, and affiliates (“Wells”) are bondholders, litigation parties, adverse litigation parties, director-affiliated companies, investors, lenders, lessees, lessors, lienholders, professionals, and shareholders to current and former AP clients in matters unrelated to the Debtors. Wells is a current and former AP client in matters unrelated to the Debtors. Wells was a member of the Official Committee of Unsecured Creditors that retained AP in 24 Hour Fitness Worldwide, Inc. and Extraction Oil & Gas, Inc., former bankruptcy matters unrelated to the Debtors. Wells was a member of the ad hoc committee of noteholders that retained AP in LBI Media, Inc., a former bankruptcy matter unrelated to the Debtors. Wells is a former employer of a current AP employee.
- Wesco Services LLC, a trade vendor to the Debtors, and affiliates (“Wesco”) are joint venture entities, litigation parties, and adverse litigation parties to current and former AP clients in matters unrelated to the Debtors. Wesco is a current and former AP client in matters unrelated to the Debtors.

- West Penn Power, a utility provider to the Debtors, is a subsidiary and adverse litigation party to current and former AP clients in matters unrelated to the Debtors.
- Western Asset Management Company, LLC, a bondholder and unsecured noteholder to the Debtors, are bondholders and lenders to current and former AP clients in matters unrelated to the Debtors.
- Westminster Crossing East, LLC, a landlord to the Debtors, is a lessor to a former AP client in matters unrelated to the Debtors.
- Wethersfield Shopping Center LLC, a landlord to the Debtors, is a lessor to a former AP client in matters unrelated to the Debtors.
- Whirlpool Corporation, a letter of credit beneficiary to the Debtors, and affiliates (“Whirlpool”) are adverse litigation parties to current and former AP clients in matters unrelated to the Debtors. Whirlpool is a current and former AP client in matters unrelated to the Debtors. Whirlpool is a former employer of a current AP employee.
- Whitestone Eldorado Plaza, LLC, a landlord to the Debtors, is a lessor to a former AP client in matters unrelated to the Debtors.
- William Carter Co., a trade vendor to the Debtors, is a former AP client in matters unrelated to the Debtors.
- WM Acquisition Delaware LLC and WM Associates, LP, landlords to the Debtors, and affiliates, adverse litigation parties and lessors to former AP clients in matters unrelated to the Debtors.
- Wollbright Wekiva, LLC, a landlord to the Debtors, is a lessor to a former AP client in matters unrelated to the Debtors.
- WRI Mueller LLC, WRI/Raleigh, LP, and WRI-URS South Hill, LLC, landlords to the Debtors, and affiliates, are lessors to current and former AP clients in matters unrelated to the Debtors.
- XL Insurance America, Inc., an insurance provider to the Debtors, and affiliates (“XL”) are litigation parties, adverse litigation parties, bondholders, and lessors to current and former AP clients in matters unrelated to the Debtors. XL is a current AP client in matters unrelated to the Debtors. XL is an insurance provider to AP.
- YSM Ponderosa, a litigation counterparty to the Debtors, is a lessor to a former AP client in matters unrelated to the Debtors.
- ZP No. 171, LLC, a landlord to the Debtors, is a lessor to a former AP client in matters unrelated to the Debtors.

- Zurich American Insurance Company, an insurance provider to the Debtors, and affiliates (“Zurich”) are bondholders, litigation parties, adverse litigation parties, joint venture entities and lienholders to current and former AP clients in matters unrelated to the Debtors. Zurich is a current and former AP client in matters unrelated to the Debtors. Zurich is a former employer of a current AP employee.